

HEADS of MR. DUNDAS'S SPEECH,

ON THE FINANCES OF THE

EAST-INDIA COMPANY,

24th MAY 1791.

BY the Resolutions voted in the Committee of the last Session of Parliament, it appears, that the *Gross* Revenues of the British Possessions in India, as far as could then be ascertained*,

amounted in 1788-9 to	Pounds Sterling
- - - - -	6,971,451

That the Amount of Charges was	- - - - -	5,118,997
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That the Interest of Debts due on the 30th April, 1789, amounted to	- - - - -	438,426
which would leave a Nett Revenue of	- - - - -	1,414,028

And to this Sum, adding the Amount of Import Sales and Certificates, the Surplus would amount to	- - - - -	1,709,389
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In Compliance with the Expectations of the Committee, in Consequence of the Notice I have given, I shall proceed to detail the Grounds of the Resolutions I mean to suggest this Year for their Adoption; stating, as usual, the Situation of each Settlement, separately, and concluding with an aggregate View of the Whole.

B E N G A L.

Current Rupees
at 2s.

Pounds Sterling

THE Resolutions relative to Bengal, adopted by the Committee of last Year, were founded on an Average of the actual Receipts for three Years, from 1786-7 to 1788-9, together with a Comparison of the estimated and actual Amount of the Revenues and Charges for the Year 1788-9, and on an Estimate of the probable Receipts and Disbursements for the Year 1789-90. The Resolutions of this Year will be founded on an Average of the actual Receipts for the three Years 1787-8 to 1789-90, and on a Comparison of the estimated and actual Amount of Revenues and Charges for the last of those Years, and upon an Estimate of the probable Receipts and Disbursements for the Year, ending the 30th April, 1791.

The first Document to which I refer, is the Account† No. 1; and, upon the first three Columns of that Account, I mean to move a Resolution, stating the Average of the Collection of the Revenues for the three Years 1787-8 to 1789-90, to amount to

5,45,41,067

5,454,106

* Only the Nett Land Revenues at Madras were then known, and the Receipts and Charges at Bombay were taken on Estimate; which, however, was less favourable than the actual Account for that Year, since received. Vide Appendix, No. 22.

† Appendix, No. 1.

The next Account to be adverted to is No. 3*, Current Rupees at 2s. Pounds Sterling
 being a Comparison of the estimated and actual
 Amount of Revenues and Charges for the Year
 1789-90.

The Revenues were estimated at	- - - 5,60,93,971	5,609,397
They amounted to	- - - 5,62,06,562	5,620,656
which is <i>more</i> than estimated by	- - - 1,12,591	11,259
The Charges were estimated at	- - - ,26,270	3,162,627
They amounted to	- - - 3,12,01,486	3,120,149
which is <i>less</i> than estimated by the Sum of	- - - 4,24,784	42,478
This, added to the Excess of Revenue, makes the Result, upon the Whole, better than was estimated by	- - - 5,37,375	53,737

The Committee will probably wish to be informed, upon what particular Articles, in both Branches of this Statement, the Difference arises.

The chief Increase of Receipt above what was estimated, is in the Articles of Benares and Land Revenues. The Reason for both these is the same, viz. a greater Collection of the Current Revenues and Arrears than was estimated.—Thus, the Revenues of Benares were estimated at the Sum actually received, the former Year being - - - 42,65,738 426,574
 but a Sum of no less than - - - 46,84,450 468,445
 was collected within the Year.

In like Manner, with regard to the Land Revenues of Bengal, it was supposed, that at the End of the Year, there would remain of Balances uncollected, a Sum of Twenty-five Lacs; whereas, in fact, not above Thirteen and an Half remained.

This Circumstance is a very satisfactory One, not only in respect of the Uses to which the Money so brought into the Treasury might be applied; but also as it affords a Proof of the Caution with which the Estimates are now formed, and the Prosperity and Ease of the Landholders, evinced by the Promptitude of their Payments, without Remissions or Arrears.

These Circumstances would have produced a very great Addition to the estimated Revenues, if they had not been counter-balanced by the Deficiency of the Receipts from the Sales of Salt.

Perhaps those of the Committee who were present, and attended to my Statements of last Year, will recollect that I expressed my Hopes that the Article of Salt would not continue to produce such a large Revenue, even if the Loss of Three or Four Hundred Thousand Pounds per Annum should be the Consequence. It could only be desirable on a Concurrence of two Suppositions.

First, a great Increase of Population of the Country; and Secondly, a proportional Increase of the Manufacture itself; the First was not to be rapidly looked for; and as without it the Second could not take place, the keeping up the Revenue to so large an Amount, would be cruelly severe on the Natives, who, being Gentoos, live mostly on Rice, and to whom, of Course, Salt is a most essential Necessary of Life. I observe that in 1788-9, the average Price was Three Hundred and Fifty-seven Sicca Rupees per One Hundred Maunds, and in 1789-90 it was reduced to about Three Hundred. I shall have Occasion hereafter to mention a further Reduction.

With regard to the Charges, it has been already stated, that they are less than the Estimate, chiefly owing to the Salt Advances and Charges being less than was expected; and to a Decrease in the Expenses of Buildings and Fortifications. These savings would have made a very considerable Change on the State of the Account, if they had not been counterbalanced by the Increase of the Military Charges above the Estimate. This Increase is easily accounted for, when you are informed, that in the Month of February 1790, Lord Cornwallis, at the Commencement of the War, made an addition of two Companies to each Battalion of Native Infantry, amounting in the whole to near Six Thousand Men, and an Addition of Sixty Troopers to each of the two Regiments of Cavalry; and likewise prior to the Close of the Account, had sent Lieut. Colonel Cockerell to the Coast, with a Detachment, consisting of about Six Thousand Men.

It does not occur to me, that any further Observations are necessary in Explanation of the Account No. 3. and I will therefore now direct your Attention to the Estimate of Revenues and Charges for the Year 1790-91, being the last Columns of the Accounts No. 1 and 2*. on the Table. And as those Estimates hold out a very

considerable Diminution of Revenue, near Forty Lacs of Rupees, and some Addition of Expence, it will be expected by the Committee, that I advert more particularly to the Reason of those Differences.

And First, as to the Diminution of Revenue. The Committee will revert to what I have already observed, as to the very productive Collection of Revenues within the preceding Year. Having collected so large a Sum of Arrears from Benares in that Year, the present Estimate very properly holds out the Expectation of receiving only the Current Revenue. It is indeed probable, that little more Arrears remain to be collected from this and the other Land Revenues, than what may be sufficient to counterbalance the Arrears which must at all Times, to a certain Degree, exist in an Account brought to a Close on a particular Day.

But the great Deficiency pointed out in this Estimate, arises from the Article of Salt, which, from the Reason already given, I certainly do not lament. By the Sale which happened on the 10th of June, 1790, some Months prior to the Date of this Estimate, the Price of Salt was reduced to Two Hundred and Forty-five Sicca Rupees per One Hundred Maunds; and by the Advices by the Princess Amelia, it appears that the Price remained equally low on an Average of of Two Sales which took Place on the 2d of September, and 25th of October, 1790. The last Sale indeed was so low as Two Hundred and Twenty-five Sicca Rupees per One Hundred Maunds.

These Articles, with a small Decrease in the expected Receipts from the Sale of Opium, fully explain the Deficiency of Estimated Revenue. Although we may feel in the present Moment some regret for the Loss of any Revenue, yet we can never put any Inconvenience of that Nature, in competition with the Satisfaction we must all feel, in reflecting, that the Defalcation arises from a Circumstance, connected with the Happiness of Millions of the human Race, under our Protection.

In Respect to the Estimated Charges for 1790-91, it will be found that the Civil are higher than the former Year by about two Lacs. This is principally in the Mint Charges, occasioned by the Expence and Loss attending the New Coinage.

The Military Charges are estimated Seven Lacs and a Half higher than the actual Amount in

the preceding Year; and when the increased Expenditure incurred in that Year, for the Reasons already stated, is considered, they will appear to be Thirteen Lacs and a Half above the Estimate of 1789-90, which is nearly the Amount at which the Military Auditor-General has computed the annual Increase of the Military Establishments noticed above, and (with a Reserve of what may arise from the Contingencies of the War) does not seem to be under-rated.

The Expenses of Buildings and Fortifications, and the Revenue Charges, are estimated at about Four Lacs less than the actual Expenditure of the former Year. As to the First, the Governor General has directed no more than absolutely Necessary should be laid out, on Account of the War; the Salt Advances and Charges are estimated at Current Rupees 1,29,267 more than the preceding Year's Disbursements.

On the Whole, the estimated Charges do not appear to be materially, if at all under-rated, except in so far as they may be increased by the further Detachment which was sent with Lord Cornwallis to the Coast. But as we have no Estimate of what that additional Expenditure may amount to, there is no other Ground to proceed upon, but to move a Resolution on the Sums stated in the Estimate before us.

According to which the Revenues are calculated to amount to - - - - -
And the Charges to - - - - -
Leaving a Surplus of - - - - -
which is less than the actual Surplus of 1789-90, by £459,786.

In the Course of the Observations I took the Liberty of stating to the Committee last Year, I mentioned my Intention of likewise submitting to them, annually, the Averages of the Charges of the three Years corresponding to those upon which the Averages of Collection should be taken; but the Committee will perceive it is impracticable for me, at present, to do it; formerly I could not, because of the imperfect Returns which in some of those Years were made, both from Madras and Bombay. No Accounts for this Purpose were laid before the House, from Bombay, for the Year 1788-9; and the Accounts of Madras for 1787-8 and 1788-9 that had been presented were imperfect; as they did not include the Charges for collecting the Revenues. But with-

	Current Rupees at 2s.	Pounds Sterling
According to which the Revenues are calculated to amount to - - - - -	5,22,39,427	5,223,942
And the Charges to - - - - -	3,18,32,217	3,183,221
Leaving a Surplus of - - - - -	2,04,07,210	2,040,721
which is less than the actual Surplus of 1789-90, by £459,786.		
In the Course of the Observations I took the Liberty of stating to the Committee last Year, I mentioned my Intention of likewise submitting to them, annually, the Averages of the Charges of the three Years corresponding to those upon which the Averages of Collection should be taken; but the Committee will perceive it is impracticable for me, at present, to do it; formerly I could not, because of the imperfect Returns which in some of those Years were made, both from Madras and Bombay. No Accounts for this Purpose were laid before the House, from Bombay, for the Year 1788-9; and the Accounts of Madras for 1787-8 and 1788-9 that had been presented were imperfect; as they did not include the Charges for collecting the Revenues. But with-		
		out

out enlarging on those Particulars, it is sufficient to observe, that the Circumstance of the last Year's Account being increased by War Expenses, renders such an Average Statement of no avail for any useful Purpose.

M A D R A S.

In the Statement I laid before the Committee of last Year, respecting the Finances of Madras, I had Occasion to observe how Deficient the Materials were upon which I was obliged to proceed. I was neither possessed of an Account of the *Gross* Collection of the Land Revenues, or the Charges of Collection for the Year 1788-9, nor of an Estimate of probable Receipts and Disbursements for the Year 1789-90. The only Account on which I could then proceed, was a Statement of Receipts for the Year 1788-9, which was so far imperfect, as it did not specify the *Gross* Amount of Land Revenues collected in the Year, nor the Charges of Collection. I was, therefore, unable to state either the whole Revenues of that Year, or the total Charges; and, accordingly, the Account on which the Resolution then moved for was founded, contained only a Comparison of the estimated Nett Amount of Land Revenues, with the actual Amount received into the Treasury at the Presidency and Subordinates.

I have the Satisfaction, however, of observing to you, that in the Statement of this Year, respecting the Finances of Madras, we have the same Materials to proceed upon as those that have been adopted as the Foundation of the Resolutions I mean to move relative to Bengal.

You have, in the first Place, the Account No. 4*, which gives the *Gross* Collection of the three Years 1787-8, 1788-9 and 1789-90, and the Average of which amounts to

31,63,394

1,265,357

I next refer you to the Account No. 6†, which is a Comparison of the estimated and actual Amount of Revenues and Charges for the Year 1789-90.

The Revenues were estimated at - - 34,90,360

1,396,144

And amounted to - - - 31,39,519

1,255,807

Making a Deficiency of - - - 3,50,841

140,337

* Appendix, No. 4.

† Appendix, No. 6.

M A D R A S.

7

	Pagodas at 8s.	Pounds Sterling
The Charges were estimated at - - -	37,71,360	1,508,544
And amounted to - - - - -	43,47,537	1,739,014
The Difference is - - - - -	5,76,177	230,470
which, added to the Deficiency of Receipts, makes the actual Account worse than the Estimate, by	9,27,018	370,807
The actual Excess of Charges in that Year, above the Revenues, having been - - -	12,08,018	483,207

In Explanation of this, it will be observed, that the actual Collection from the Land Revenues, fell short of the Estimate, Pagodas 3,52,319, and the Charges were increased by the Preparations for War; which was, in that Year, to a certain Degree commenced.

It ought, however, to be observed, that this Deficiency in the Account would have been in Part made up, if the Nabob and Rajah had made good their Payments.

The last Columns of the Accounts No. 4. and 5*. give the Estimate of Receipts and Disbursements for the Year 1790-91. The Note at the Foot of the Account No. 4. explains the Ground of the Expectation of a larger Amount of Receipts, and the existing War sufficiently accounts for the increased Estimate of Expences.

By the Estimate the Receipts are stated at -	44,15,941	1,766,376
And the Charges at - - - - -	63,71,438	2,548,575
Being an Excess of Charges - - - - -	19,55,497	782,199

But it is scarcely necessary for me to observe, that in the present State of Affairs in India, I do not mean to propose to the Committee to place such Confidence in this Estimate as I have been accustomed to do on former Occasions.

B O M B A Y.

IN stating the Accounts of Bombay, in preceding Years, I have been under the Necessity of submitting my Observations on very imperfect Materials; but I have this Year, for the first Time, the Satisfaction of proceeding upon regular Accounts from all the different Settlements. And from Bombay, as well as the other Presiden-

* Bombay Rupee at 16 per Cent. better than Current

Pounds Sterling

cies, there is before you a Statement of the Amount of the Revenues for the three last Years, from 1787-8 to 1789-90: likewise a Comparison of the estimated and actual Amount of Revenues and Charges for the Year 1789-90; and, lastly, an Estimate for the Year 1790-91.

The Revenues of Bombay, on an Average of the three Years 1787-8 to 1789-90, as per No. 7*, amounted to

Bombay Rupees
at 16 per Cent.
better than Current

Pounds Sterling

	13,08,314	151,764
The Revenues in 1789-90 were estimated at (No. 9†)	11,91,627	138,229
And the actual Amount was (No. 9†)	14,42,405	167,319
The Revenues, therefore, exceeded their estimated Amount by	2,50,778	29,090
The Charges were estimated at	49,02,676	568,710
And the actual Amount was	48,02,685	557,110
Being less than estimated	99,991	11,600
So, that adding the Excess of Revenues, to the Decrease in the Amount of Charges, the actual Result is better than was estimated by	3,50,769	40,690
The actual Excess of Charges above the Revenues of that Year being	33,60,280	389,791

The last Columns of the Accounts No. 7 and 8†, contain the Estimate of the Receipts and Charges for the Year ending the 30th April, 1791.

The Revenues are estimated at	22,96,316	266,373
And the Charges at	67,96,753	788,424
Excess of Charges	45,00,437	522,051

The Increase in the estimated Amount of Revenues for this Year, above what has been received in former Years, arises from the Subsidies of Rupees 9,89,000 £114,724 to be paid by the Marattas and the Rajah of Travancore, for the Troops sent to their Assistance.

B E N C O O L E N A N D P I N A N G.

IN the Statement of last Year, the small Revenues belonging to Bencoolen were taken upon an Average of three Years, from 1785-6 to 1787-8 at

Dollars at 5s.

Pounds Sterling

11,024

2,756

* Appendix, No. 7. † Appendix, No. 9. ‡ Appendixes, No. 7 and 8. § Appendix, No. 13.

The

BENCOOLEN AND PINANG. 9

The Average of the three Years from 1786-7 to 1788-9, appears from the Account No. 10.* b, to amount to - - - -

Dollars at 5s.	Pounds Sterling
13,044	3,261

These Revenues are not adequate to its Ex-
pence, but both Bencoolen and Prince of Wales's
Island receive Supplies from Bengal, and of course
must be adverted to in the present Statement.

These Supplies were last Year estimated at -

Current Rupees	
6,50,000	65,000

And it appears from the Account No. 27†, that
they amounted only to - - - -

4,39,442	43,944
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Being less than estimated by the Sum of -

2,10,558	21,056
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I observe, in the Account No. 11‡, that it is
estimated to apply, for this Purpose, in the Year
1790-91 the Sum of - - - -

5,00,000	50,000
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GENERAL VIEW.

I SHALL now proceed to give a general View
of the Finances of India, by collecting together
the whole Revenues of the different Settle-
ments in one aggregate Sum, and stating, in
a similar Manner, the Whole of the Charges; so
that, in one View, the Committee may perceive
the real State of the Subject, which I have en-
deavoured minutely to detail.

The actual Revenues of 1789-90 are as follow ;

Bengal, - - -	CR	5,62,06,561	£.5,620,656	
Madras, - - -	Pag	31,39,519	1,255,808	
Bombay, - - -	Rup	14,42,405	167,319	
Total Revenues			- - - -	£.7,043,783

Actual Charges of 1789-90.

Bengal, - - -	CR	3,12,01,486	£.3,120,149	
Madras, - - -	Pag	43,47,537	1,739,015	
Bombay, - - -	Rup	48,02,685	557,110	

5,416,274

Deduct Expences of Bencoolen and Pinang - - - -

£.1,627,509
43,944

Nett Revenues - - - -

£.1,583,565

Deduct what paid for Interest on the Debts as
stated in last year's Account, No. 16. - - - -

438,426

* Appendix, No. 10. (b)

† Appendix, No. 17:

‡ Appendix, No. 11.

And

	Remains	£.1,145,139
Add the Amount received from Import Sales and Certificates, (No. 15.)*	- - -	263,940
The Total applicable to the Purchase of Investment, Payment of commercial Charges, &c. is}	- - - -	£.1,409,079

I N D I A D E B T S.

	Current Rupees at 2s.	Pounds Sterling
The Debts in India on the 30th April, 1789, as per last Year's Statement, amounted to	6,68,02,840	6,680,284
Ditto on the 30th April, 1790, as per No. 16†.	7,05,66,526	7,056,652
Increase of Debts	37,63,686	376,368
Amount of Debts bearing Interest, stated last Year.	5,26,06,727	5,260,672
Ditto by this Year's Statement.	5,40,69,357	5,406,935
Increase of Debt bearing Interest	14,62,630	146,263
Interest payable in India on the Debts, stated last Year	43,84,263	438,426
Ditto on the Debts in this Year's Statement.	44,71,066	447,106
Increase of Interest	86,803	8,680
To the Increase of Debts in India as above stated	37,63,686	376,368
Add the Amount subscribed to the Remittance Plan in the Year 1789-90. (No. 17.‡)	39,91,339	399,134
The Sum is the total Increase of Debt in India, which appears to have been made in the Year 1789-90.	77,55,025	775,502

Appropriation of the Surplus, &c. of 1789-90.

In Conformity with what I stated to the Committee last Year, I shall proceed to shew, as far as the Materials before the House will enable me, the Appropriation of the Surplus Revenue of 1789-90; as well as to explain the Increase of the Debts during that Period.

The Nett Surplus, as before stated, amounted to	- - - -	£.1,409,079
And the Increase of Debts to	- - - -	775,502
It should appear, therefore, that the Sum of - had been applied to other Purposes than the	- - - -	£.2,184,581

* Appendix, No. 15.

† Appendix, No. 16.

‡ Appendix, No. 17.

Payment

Payment of the Current Charges of the Establishments and the Interest of the Debts.

The first Article is the Balance of Cash and Bills receivable in the Treasuries, which at the several Settlements on the 30th April, 1790, amounted to - - - C R^a 1,38,94,840
And on 30th April, 1789* - - - 1,18,24,800

Increase of Cash unappropriated - - - 20,70,040 £207,004

The Amount advanced for the Provision of Investment

at Bengal, No. 27.† - C R^a 1,07,54,912
at Madras, Pag^a 3,10,480 No. 28.‡ - 13,19,540
at Bombay, Rup^a 8,75,268 No. 34.§ - 10,15,311
at Bencoolen, - - - 1,11,043
R^a 1,32,00,806

Supplies to China from

Bengal,† - - - 21,11,009
Bombay, Rup^a 84,264§ - - - 97,746

|| Commercial Charges at Bengal not inserted in the Invoice, including Buildings, Dead Stock, &c.† - - - 9,57,861

Advanced to Commanders of Chartered Ships at the three Presidencies - - - 1,78,418

Applied to Commercial Purposes C R^a 1,65,45,840 1,654,584

Total Increase of Cash and Commercial Supplies - - - - 1,861,588

Remains £322,993

The following Sums have also been charged against the Company, and increased the Amount of their Debts on 30th April, 1790, but formed no Part of the actual Expences of the Year.

The Debts owing to the Nabob of Arcot and Rajah of Tanjore's private Creditors, are inserted in this Year's Statement, more than in the last by Pagodas 3,96,766, towards which, nothing was received from the Nabob or Rajah in the Year. C R^a 16,86,255

And a Sum was to be paid to the Nizam on giving up the Guntoor Circar in September, 1788, which, with the Peshcush to April, 1789, amounted to Pagodas 3,63,013, which was not

* Appendix, No. 23. † Appendix, No. 18. ‡ Appendix, No. 19. § Appendix, No. 20.

|| The Commercial Charges at Madras and Bombay, not being distinguished, are included in the Civil Charges.

stated

stated in the Madras Accounts of last Year, although then due. This was, therefore, an Arrear of 1789 brought forward in 1790. - -

15,42,807

These account for an Increase of Debts to the Amount of - - - CR

32,29,062

322,906

The Difference is only - - -

£.

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I do not, however, mean to be here understood as stating the above Purposes to be precisely those to which the Surplus Revenues of the Year have been applied; but only that they account for the Disposal of a Sum equal to that Amount. To ascertain that Point exactly, it will be observed from No. 27, 28,* and 34, that it would be requisite to take several other Articles both of Receipt and Expenditure into Consideration: but, as these arise chiefly from the Fluctuation of Circumstances, they do not come under any of the general Heads of Revenues and Charges, being such as Profit and Loss on Remittances from one Place to another, and on Goods purchased in India and resold, Gain at the Factories, &c. &c. which, in many Instances, nearly balance each other as appears from those Accounts. But it would lead me into too long a Detail to specify every Particular; I shall, therefore, only mention that upwards of a Lac of Pagodas or about 4½ Lacs of Rupees were received at Madras for Bills on the Court of Directors, which are not included in the above Statement of Receipts; the Disposal of which may be accounted for in the increased Value of Stores at that Presidency, on 30th April, 1790.†

It has been usual with me, on former Occasions, to state to the Committee, such Observations as I thought had a Tendency to shew how far the different Particulars I had detailed, warranted the Expectation of a permanent Surplus, in future, to the Amount which had been actually realized in the preceding Year. If the Tranquillity of India had continued, it would have given me particular Satisfaction this Year to have undertaken this Task, because I should have done it without Hesitation, as I should have been able to prove that every Result I had predicted, and every Observation I had made, in this Respect, had been realized. I am sensible, however, that whatever Opinions I may entertain as to the Issue of the present War, or whatever Speculations I may form in the Event of Tranquillity being restored, it would be idle to dwell upon them during the Dependence of a War, which, from its various Contingencies, may render all Speculations nugatory, and in a Moment set at nought all Calculations.

* Appendixes, No. 18, 19, and 20.

† Vide Appendix, No. 23.

Under such Circumstances, I should wish to be totally silent as to future Prospects; but, if I were entirely to follow that Line, I might, perhaps, disappoint the Expectations of the Committee, and the Publick, and, in some degree, appear to acquiesce in the gloomy and desponding Representations, I have had Occasion to hear in this Place, and elsewhere, on the Subject of the War in India.

I must, however, enter my Protest against being classed amongst the Number of those who have either wished for War in India, or expressed sanguine Expectations as to its final Success. To those who chuse to think it, or, to speak more properly, who, without thinking it, chuse to impose upon the Credulity or Understanding of others, by alleging that the present War in India is a project originating at Home, and from thence transmitted to India, I can only reply, that when they adduce a Shadow, not of Evidence, but of Probability, to support so wild an Assertion, it will be full Time for me to advert to it. Till then, I must remain under the mortifying Reflection, of feeling this War to be a War of dire Necessity, equally adverse to the Views and Wishes of the Government, at Home and Abroad.

And as to what has been alleged respecting the sanguine Hopes of Success in the Issue of the War, I must likewise disclaim every Imputation of the Kind, as applied to me; I never uttered an Expression of that Tendency. I know the Events of War to depend upon such a Number of unforeseen and undefinable Contingencies, that I deem every Declaration of the Kind to be very unwarrantable. The only Satisfaction I can feel, during a depending War, is the Reflection that no Measures have been neglected at Home to contribute to its Success, by the Provision of an efficient Force; and that Satisfaction is further strengthened, by the Knowledge that both the Civil and Military Servants concur in doing us Justice in that Respect.

After having said thus much, I think it, on the other Hand, necessary to state, that since we are unavoidably engaged in War, it is neither manly nor wise to hold that Language of Despair, which it is so fashionable, in certain Quarters, to hold at this present Moment. We have been threatened with inevitable Ruin, and the Expence already incurred has been stated to amount to Four Millions, Six Millions, or Twelve Millions, just as it suited the Ignorance or Vivacity of Individuals to represent it. And, in order that these Representations may not fail to have their due Operation, we

D

are

are likewise told, that those grievous Burdens must rapidly come upon the Resources of this Country, for that the Revenues of your Asiatick Dominions, are totally inadequate to support them,

Having already guarded myself against the Imputation of presumptuously endeavouring to define either the Limits, the Duration, or the Expences of the War; I shall, however, in justice to those whose Interests are cruelly injured by every unfounded Assertion, content myself with barely observing, that whatever may happen in future, there is certainly no Material, or Document, now existing to justify such Representations.

This leads me to advert to the Statements that are before us; and, it will be observed, that you have upon your Table, from each of the Settlements in India, an Estimate of the probable Expences to be incurred down to the first Day of this Current Month, in which I have the Honour to address you.

According to those Estimates, the Revenues of Bengal are stated at - - - CR ^s			5,22,39,427	Pounds Sterling 5,223,942
The Charges at - - - - -			3,18,32,217	3,183,221
Surplus at Bengal			2,04,07,210	2,040,721
The Revenues at Madras at - - - Pag ^s			44,15,941	1,766,376
The Charges at - - - - -			63,71,438	2,548,575
Deficiency at Madras			19,55,497	782,199
The Revenues at Bombay, at Bombay Rupees -			22,96,316	266,373
The Charges at - - - - -			67,96,753	788,424
Deficiency at Bombay			45,00,437	522,051
Expences of Bencoolen and Pinang - - - CR ^s			5,00,000	50,000
And the Interest of Debts at - - - CR ^s			44,71,066	447,106
The Result of the Whole is, that after paying the Whole of the Expences, the Interest of the Debts, and the Expences of Bencoolen and Pinang, there remains a Surplus of - - - - -				£.239,365
And the estimated Amount of Import Sales and Certificates, is per Account (No. 15.)* - - - - -				313,121
If this Estimate can be supported, then the whole Addition to the existing Debt must be what is contracted for the Investment, above this Sum				552,486

* Appendix, No. 15

But

But the Question is asked what Reliance is to be put on such Estimates; I answer, that they are undoubtedly liable to every Uncertainty attending Accounts formed under similar Circumstances; but, with that Reserve, I am not disposed to think they are liable to any more; for you must have observed, for some Years past, that the Estimates from Bengal have been accurate to a Degree almost incredible, and from the Regularity to which the Accounts of the other Presidencies are now arrived, they are intitled to almost the same Degree of Credit. In Proof of this, I refer to the Comparifon of the estimated and actual Accounts now on your Table.

The Time when the Estimates were made up also merits Attention; the Bengal Estimate is dated 16th August, 1790, and the Madras Estimate the 16th September; and the Bombay Estimate was sent from thence the 31st December, and was probably made up the Beginning of that Month.

Before these respective Dates, the War had continued a considerable Time, and consequently must have enabled them to judge, with some Degree of Accuracy, of its probable Expence for the Period estimated.

In fact, some Months before the Date of the Bengal Estimate, Cockerell's Detachment had marched to the Coast. Before the Date of the Madras Estimate, the Army had been many Months in the Field; and, before that of the Bombay Estimate, Hartley's Detachment had been for near eight Months serving in Travancore and against Tippoo, and General Abercrombie had also taken the Field.

After what I have said, the Committee will not expect me to take up much of their Time, in observing upon the Alarm which is endeavoured to be created, that the ruinous Consequences of this War must ultimately be a Burden upon this Country, the Resources of your Asiatick Possessions being inadequate to such an enormous Expence. All these Assertions proceed upon assuming as a Fact, what is not even attempted to be proved, that such grievous Burdens will ever exist, or that there is any Reason to suppose the Indian Resources inadequate to them.

I am not disposed to undervalue the Resources of this Country, but notwithstanding any inauspicious Aspect, the present Affairs of India may be supposed to bear, I am still sanguine enough to hope, that the Day is much nearer when the Resources of India will administer Aid to the Revenues of this Country, than that on which we are to apprehend that India will call for Aid from the Finances of Great-Britain.

Perhaps I may feel more confident in my Opinions on these Subjects, from looking back to the Difficulties we have already struggled through. When the present Administration of India began, we certainly had not an Idea what the Amount of the Debts were, for if we had, I doubt whether the stoutest of us all would have ventured to have undertaken the task. It was not earlier than 1786, that we could, with any Degree of Certainty, judge of the actual State of the Finances of India, owing to the Backwardness and Obscurity of the Accounts from thence. At the Time of the Debates on the India Bill, in 1783, the Debt in India was stated, and argued upon, by those who should have known it best, to amount to something above four Millions; in truth, however, when it came to be collected together and ascertained, there is no doubt, but at that Period, or at least previous to 1786, its Amount was nearer ten Millions than any other Sum; probably rather above than below it.

Under

Under such Circumstances, the Committee will not be surprized, that we were not able to produce any visible Change for the better, earlier than 1786. During the four Years from that Time, to the Beginning of May, 1790, the general State of the Company's Affairs is very considerably improved; about four Millions I consider as the nearest Sum I could with Propriety name; but I avoid entering into the Discussion, as however proper on a future Day it may be, it is foreign to the Object of the present Statement.

I shall not trouble the Committee further, but only observe, that with the Experience we now have, and the Means we think we possess of making still greater Retrenchments on the Establishments and Expences upon the Return of Peace, I cannot permit myself to yield to that Despondency, in which so many Persons seem disposed to indulge themselves.

N. B. A Comparison of the Resolutions of the House of Commons on the India Accounts in 1787, 1788, 1789, 1790, and 1791, will be found in Appendix, No. 21.

A P P E N D I X.

A P P E N D I X, No. 1.

B E N G A L.

An ACCOUNT of the Annual Revenues of the East India Company in the Provinces BENGAL, BAHAR, and ORISSA, and from BENARES and OUDE, under the Heads of Mint or Coinage Duties, Post-Office Collections, Benares Revenue, Oude Subsidy, Land Revenue, Customs, and the Receipts from the Sales of Salt and Opium, for Three Years, according to the latest Advices; together with the latest Estimate of the same.

	1787-8.	1788-9.	1789-90.	per Estimate 1790-91.
Mint Duties — — — — Current Rupees	33,902	32,728	16,770	10,000
Post-Office Collections — — — —	1,05,609	1,04,667	1,04,339	1,05,000
Benares Revenue — — — —	43,76,541	42,65,738	46,84,450	42,04,000
Oude Subsidy, being the Receipts from the Nabob Vizier for the Expences of the Company's Troops, &c. employed in his Do- minions — — — —	52,03,603	52,53,145	53,39,073	53,39,000
Land Revenues, Collection thereof, including former Years Balances	2,98,30,725	3,15,54,974	3,08,53,845	3,07,68,770
Customs — — — —	20,03,907	9,83,372	9,04,943	9,21,000
Sale of Salt, Amount received — — — —	78,97,112	1,09,04,688	1,19,44,446	86,65,500
Sale of Opium, D° — — — —	25,77,128	22,88,802	23,58,695	22,24,500
Total Revenues — C ^t R ^s —	5,20,28,527	5,53,88,114	5,62,06,561	5,22,39,400
Deduct Charges — — — —	3,21,71,251	3,08,15,942	3,12,51,506	3,18,32,200
Net Revenues — C ^t R ^s —	1,98,57,276	2,45,72,172	2,49,55,055	2,04,07,200
^{s. d.} At 2-3 per Current Rupee — £.St ^s —	2,233,943	2,764,369	2,807,444	2,295,800

A P P E N D I X No. 2.

B E N G A L.

an ACCOUNT of the Annual Charges defrayed by the East-India Company in the Provinces of BENGAL, BAHAR, and ORISSA, and in BENARES and OUDE, distinguishing the same under the respective Heads of Civil, Military, and Marine, the Charges of Buildings and Fortifications, of collecting the Revenues and Customs, and the Advances and Charges on Account of Salt and Opium, for Three Years, according to the latest Advices; together with the latest Estimate of the same.

	1787-8.	1788-9.	1789-90.	per Estimate, 1790-91.
Civil.—Mint Charges — — — — —	58,358	52,647	94,358	2,89,830
Post-Office D° — — — — —	1,45,494	1,49,676	1,48,140	1,50,000
Charges of the Residency of Benares — —	2,28,143	3,80,740	3,71,857	3,67,029
D° of the Resident's, &c. Offices at Lucknow —	1,84,231	2,28,503	2,84,166	2,84,166
D° of the Supreme Court of Judicature, and Law Charges	5,76,817	5,12,761	6,21,589	5,60,000
Other Charges of the Civil Establishment —	27,27,286	25,90,258	26,04,041	25,96,162
Total Civil Charges — CR ^s —	39,20,329	39,14,585	41,24,151	42,47,187
Military.—Charges on the Company's Account, including Con- tracts, Contingencies, and King's Troops —	1,04,91,016	87,52,068	82,56,893	98,98,312
D° on the Vizier's Account — —	48,44,845	48,22,235	48,57,308	48,57,500
Total Military Charges — CR ^s —	1,53,35,861	1,35,74,303	1,31,14,201	1,47,55,812
Marine — — — — —	5,51,142	5,94,689	5,64,301	5,16,780
Buildings and Fortifications — — — — —	2,52,647	10,64,575	15,36,894	9,97,880
Revenue Charges, including Stipends and Commission —	76,77,655	75,73,004	75,24,655	68,37,440
Customs, Charges of Collection — — — — —	2,44,129	1,48,471	1,17,348	1,12,486
Salt, Advances and Charges — — — — —	29,25,903	30,10,584	33,85,834	35,15,101
Opium, Advances and Charges — — — — —	12,63,585	9,35,731	8,84,122	8,49,531
Total Charges — CR ^s —	3,21,71,251	3,08,15,942	3,12,51,506	3,18,32,217

(Errors excepted.)

WM WRIGHT,

Auditor of Indian Accounts.

B E N G A L.

A COMPARISON of the Estimated and Actual Amount of the Revenues of the East-India Company, in the Provinces of BENGAL, BANAR, and ORISSA, and from BENARES and Oude, under the Heads of Mint or Coinage Duties, Post-Office Collections, Benares Revenue, Oude Subsidy, Land Revenues, Customs, and the Receipts from the Sales of Salt and Opium, for the Year 1789-90, and of the Charges defrayed by the said Company in the said Provinces, and in Benares and Oude; distinguishing the same under the respective Heads of Civil, Military, and Marine, the Charges of Buildings and Fortifications, of collecting the Revenues and Customs, and the Advances and Charges on Account of Salt and Opium for the said Year.

R E V E N U E \$.		Estimated Amount to be received for 1789-90.	Actual Amount received in 1789-90.	Surplus in the Actual Receipts.	Deficiency in the Actual Receipts.
Mint Duties	—	23,600	16,770	—	6,830
Post-Office Collections	—	1,05,000	1,04,339	—	661
Benares Revenue	—	42,65,738	46,84,450	4,18,712	—
Oude Subsidy	—	53,39,074	53,39,074	—	—
Land Revenues—Gross Collections	—	2,95,01,563	3,08,53,845	13,52,282	—
Customs	—	8,59,691	9,04,943	45,252	—
Sales of Salt	—	1,34,89,191	1,19,44,446	—	15,44,745
Sales of Opium	—	25,10,114	23,58,695	—	1,51,419
Total Revenues	CR 5,60,93,971	5,62,06,562	18,16,246	17,03,655	—
Net Surplus of actual Receipts	—	—	—	—	1,12,591
Deduct Charges	—	3,16,26,270	3,12,01,486	—	4,24,784
Net Revenues	CR 2,44,67,701	2,50,05,076	Net Excess of Actual Surplus	5,37,375	—
C H A R G E \$.		Estimated Amount, 1789-90.	Actual Amount paid, and due on Account, 1789-90.	Surplus in the Actual Charges.	Deficiency in the Actual Charges.
Civil.—Mint Charges	—	52,000	94,358	42,358	—
Post Office Charges	—	1,45,000	1,48,140	3,140	—
Charges of the Residency of Benares	—	3,74,913	3,71,857	—	3,056
Charges of the Resident's Offices, &c. at Lucknow	—	2,28,000	2,84,166	56,166	—
D ^o of the Supreme Court of Judicature, and Law Charges	—	5,14,000	6,69,855	1,55,855	—
Other Charges in the Civil Department	—	25,93,580	24,67,117	—	1,26,463
Total Civil Charges	CR 39,07,493	40,35,493	2,57,519	1,29,519	—
Military.—Charges on the Company's Account	—	85,18,704	91,42,773	—	—
Charges on the Vizier's Account	—	48,99,600	48,57,308	—	—
Total Military Charges	CR 1,34,18,304	1,40,00,081	5,81,777	—	—
Marine Charges	—	4,70,000	5,45,513	75,513	—
Buildings and Fortifications	—	15,03,521	11,31,711	—	3,71,810
Revenue Charges	—	70,88,130	71,01,384	13,254	—
Customs, D ^o	—	1,10,606	1,17,348	6,742	—
Salt, Advances and Charges	—	41,23,046	33,85,834	—	7,37,212
Opium, D ^o	—	10,05,170	8,84,122	—	1,21,048
Total Charges	CR 3,16,26,270	3,12,01,486	9,34,805	13,59,589	—
Net Deficiency in Actual Charges	—	—	4,24,784	—	—
			13,59,589		

(Errors excepted.)

WM WRIGHT,
Auditor of Indian Accounts.

East-India House,
8th April, 1791.

A P P E N D I X, No. 4.

F O R T S T. G E O R G E.

An ACCOUNT of the Annual Revenues of the East India Company, at the Presidency of FORT ST. GEORGE, and the Settlements subordinate thereto, and in the Carnatic and Northern Circars, under the Heads of Mint or Coinage Duties, Sea or Land Customs, Subsidy from the Nabob of Arcot and Rajah of Tanjore, Land Revenues, and Farms and Licences, for Three Years, according to the latest Advices; together with the latest Estimate of the same.

	1787-8.	1788-9.	1789-90.	per Estimate. 1790-91.
Coinage Duties — — Pagodas	3,825	4,471	} Included in Land Revenues.	4,987
Sea Customs — — —	74,439	40,492		47,039
Land Customs — — —	43,126	34,367		28,590
Subsidy from the Nizam, for the Detachment serving in his Dominions — —	— —	— —	— —	1,18,224
Subsidy from the Nabob of Arcot — —	9,00,000	9,00,000	7,16,145	(a) 12,88,395
D° — from the Rajah of Tanjore — —	4,00,000	4,00,000	3,99,281	(a) 5,23,456
Land Revenues — — —	15,02,449	18,30,606	20,24,093	22,77,796
Farms and Licences — — —	1,04,377	1,12,512	} Included in Land Revenues.	1,27,454
Total Revenues — Pag ^s	30,28,216	33,22,448	31,39,519	44,15,941

The Receipts of Revenues in the Two First Years included above, will be found to differ from the Accounts before presented, owing to Defects in the Materials then made use of in drawing up the Statements.

(a) The Sums here inserted as estimated to be received for Subsidies from the Nabob and Rajah, are the Amount expected to be realized from their Countries respectively, in the Course of the Year, on the Company's taking Possession thereof. See N^o 12.

The Subsidy from the Rajah of Travancore, for the Detachment serving in his Country, is not inserted in the Estimate of 1790-91, received from Madras; the Amount is nearly the same as the Subsidy from the Nizam.

East India House,
8th April 1791.

A P P E N D I X, No. 5.

F O R T S T. G E O R G E.

An ACCOUNT of the Annual Charges defrayed by the East-India Company at the Presidency of FORT ST. GEORGE, and the Settlements subordinate thereto, and in the Carnatic and Northern Circars; distinguishing the same under the respective Heads of Civil, Military, Buildings and Fortifications, and the Charges of collecting the Revenues and Customs, for Three Years, according to the latest Advices; together with the latest Estimate of the same.

	1787-8.	1788-9.	1789-90.	per Estimate, 1790-91.
Civil Charges — — Pagodas	1,52,806	3,79,841	2,76,654	2,65,171
Military Charges, including King's Troops —	31,42,466	31,00,221	33,94,838	54,99,241
Buildings and Fortifications — —	1,50,308	76,958	81,620	41,000
Charges on the Revenues and Customs —	2,29,686	4,10,370	4,91,703	5,66,026
Total Charges — Pagodas	36,75,266	39,67,390	42,44,815	63,71,438
Deduct Revenues —	30,28,216	33,22,448	31,39,519	44,15,941
Net Charges — Pagodas	6,47,050	6,44,942	11,05,296	19,55,497
at 8s. p ^r Pagoda — £.St ^s	258,820	257,977	442,118	782,199

(Errors excepted.)

WM WRIGHT,

Auditor of Indian Accounts.

A P P E N D I X, No. 6. F O R T S T. G E O R G E.

A COMPARISON of the Estimated and Actual Amount of the Revenues of the East India Company at the Presidency of Fort St. George, and the Settlements subordinate thereto, and in the Carnatic and Northern Circars, under the Heads of Mint or Coinage Duties, Sea or Land Customs, Subsidy from the Nabob of Arcot and Rajah of Tanjore, Land Revenues, and Farms and Licences, for the Year 1789-90; and of the Charges defrayed in the same Year by the said Company in the said Presidency and Settlements, and in the Carnatic and Northern Circars; distinguishing the same under the respective Heads of Civil, Military, Buildings and Fortifications, and the Charges of collecting the Revenues and Customs, so far as the same can be made up.

R E V E N U E S.					C H A R G E S.				
	Estimated Amount to be received 1789-90.	Actual Amount received 1789-90.	Surplus in the Actual Receipts.	Deficiency in the Actual Receipts.		Estimated Amount. 1789-90.	Actual Amount paid and due for 1789-90.	Excess of the actual Charges.	Deficiency in the Actual Charges.
Coinage Duties —	—	Pagodas. included in Land Revenues.	Pagodas.	Pagodas.	Civil Charges —	Pagodas. 2,50,577	Pagodas. 2,73,588	Pagodas. 23,011	Pagodas.
Sea Customs —	—	8,13,948	7,16,145	97,803	Military Charges, including King's Troops Buildings and Fortifications —	28,65,773	34,76,491	6,10,718	79,428
Subsidy from the Nabob of Arcot —	—	3,00,000	3,99,281	99,281	Charges on the Revenues and Customs —	59,750	81,626	21,876	—
Subsidy from the Rajah of Tanjore —	—	23,76,412	20,24,093	3,52,319	Total Charges —	59,5260	5,15,832	—	79,428
Land Revenues —	—	included in Land Revenues.	—	—	Deduct Revenues —	37,71,360	43,47,537	6,55,605	79,428
Farms and Licences —	—	—	—	—		34,90,360	31,39,519	Net Surplus of Actual Charges. }	5,76,177
Pagodas —	34,90,360	31,39,519	99,281	4,50,122				Net Deficiency of Actual Receipts. }	3,50,841
Net Deficiency of Actual Receipts —	—	—	3,50,841	4,50,122				Total Deficiency more than estimated. }	9,27,018
					Net Amount of Charges —	Pag'	2,81,000	12,08,018	

East India House,
8th April 1791.

(Errors excepted) W M W R I G H T,
Auditor of Indian Accounts.

B O M B A Y.

A P P E N D I X, No. 7.

An ACCOUNT of the Annual Revenues of the East-India Company at the Presidency of BOMBAY, and the Settlements subordinate thereto, under the Heads of Land Revenues, Customs, Farms, and Licences, for Three Years, according to the latest Advices; together with the latest Estimate of the same.

	1787-8.	1788-9.	1789-90.	Estimate 1790-91.
Land Revenues	3,83,078	6,10,327	6,58,300	6,19,079
Customs	6,05,391	7,42,133	7,84,205	6,88,237
Farms and Licences	1,41,507	Included in Land Revenues.	Included in Land Revenues.	Included in Land Revenues.
Subsidy from the Mharattas D ^o from the Rajah of Travencore	—	—	—	4,14,000
Total Revenues	11,29,976	13,52,460	14,42,505	22,96,316

A P P E N D I X, No. 8.

An ACCOUNT of the Annual Charges defrayed by the East-India Company at the Presidency of BOMBAY, and the Settlements subordinate thereto; distinguishing the same under the respective Heads of Civil, Marine, Military, Buildings and Fortifications, and the Charges of collecting the Revenues and Customs, for Three Years, according to the latest Advices, together with the latest Estimate of the same.

	1787-8.	1788-9.	1789-90.	Estimate. 1790-91.
Civil Charges	8,89,274	10,23,219	8,05,325	8,22,962
Marine D ^o	6,47,813	7,46,800	5,76,834	7,48,265
Military D ^o , including King's Troops Buildings and Fortifications	28,79,661	34,22,852	33,58,776	49,11,612
Charges collecting the Revenues and Customs	2,16,939	3,18,383	2,22,948	2,03,122
	84,822	85,435	1,24,348	1,10,792
Total Charges	47,18,509	55,96,689	50,88,231	67,96,753
Deduct Revenues	11,29,976	13,52,460	14,42,505	22,96,316
Net Charges	35,88,533	42,44,229	36,45,726	45,00,437
at 2s. 6d. per Rupee	448,567	530,528	455,716	562,554

East-India House,
19th May 1791.

(Errors excepted.)
WM WRIGHT,
Auditor of Indian Accounts.

A P P E N D I X, No. 6.

F O R T S T. G E O R G E.

A COMPARISON of the Estimated and Actual Amount of the Revenues of the East India Company at the Presidency of Fort St. George, and the Settlements subordinate thereto, and in the Carnatic and Northern Circars, under the Heads of Mint or Coinage Duties, Sea or Land Customs, Subsidy from the Nabob of Arcot and Rajah of Tanjore, Land Revenues, and Farms and Licences, for the Year 1789-90; and of the Charges defrayed in the same Year by the said Company in the said Presidency and Settlements, and in the Carnatic and Northern Circars; distinguishing the same under the respective Heads of Civil, Military, Buildings and Fortifications, and the Charges of collecting the Revenues and Customs, so far as the same can be made up.

R E V E N U E S.					C H A R G E S.				
	Estimated Amount to be received 1789-90.	Actual Amount received 1789-90.	Surplus in the Actual Receipts.	Deficiency in the Actual Receipts.		Estimated Amount. 1789-90.	Actual Amount paid and due for 1789-90.	Excess of the actual Charges.	Deficiency in the Actual Charges.
Coinage Duties	—	—	—	—	Civil Charges	Pagodas. 2,50,577	Pagodas. 2,73,588	Pagodas. 23,011	Pagodas. —
Sea Customs	—	—	—	—	Military Charges, including King's Troops	28,65,773	34,76,491	6,10,718	79,428
Land Customs	—	—	—	—	Buildings and Fortifications	59,750	81,626	21,876	79,428
Subsidy from the Nabob of Arcot	—	7,16,145	—	97,803	Charges on the Revenues and Customs	5,95,260	5,15,832	—	79,428
Subsidy from the Rajah of Tanjore	—	3,00,000	—	99,281	Total Charges	37,71,360	43,47,537	6,55,605	79,428
Land Revenues	—	23,76,412	—	3,52,319	Deduct Revenues	34,90,360	31,39,519	Net Surplus of Actual Charges.	5,76,177
Farms and Licences	—	—	—	—				Net Deficiency of Actual Receipts.	3,50,841
	Pagodas. 34,90,360	Pagodas. 31,39,519	Pagodas. 99,281	Pagodas. 4,50,122				Total Deficiency more than estimated.	9,27,018
Net Deficiency of Actual Receipts	—	—	3,50,841	4,50,122	Net Amount of Charges	2,81,000	12,08,018		

East India House,
8th April 1791.

(Errors excepted) W M W R I G H T,
Auditor of Indian Accounts.

B O M B A Y.

A P P E N D I X, No. 7.

An ACCOUNT of the Annual Revenues of the East-India Company at the Presidency of BOMBAY, and the Settlements subordinate thereto, under the Heads of Land Revenues, Customs, Farms, and Licences, for Three Years, according to the latest Advices; together with the latest Estimate of the same.

	1787-8.	1788-9.	1789-90.	Estimate 1790-91.
Land Revenues	3,83,078	6,10,327	6,58,300	6,19,079
Customs	6,05,391	7,42,133	7,84,205	6,88,237
Farms and Licences	1,41,507	Included in Land Revenues.	Included in Land Revenues.	Included in Land Revenues.
Subsidy from the Mharattas D ^o from the Rajah of Travencore	—	—	—	4,14,000
	—	—	—	5,75,000
Total Revenues	11,29,976	13,52,460	14,42,505	22,96,316

A P P E N D I X, No. 8.

An ACCOUNT of the Annual Charges defrayed by the East-India Company at the Presidency of BOMBAY, and the Settlements subordinate thereto; distinguishing the same under the respective Heads of Civil, Marine, Military, Buildings and Fortifications, and the Charges of collecting the Revenues and Customs, for Three Years, according to the latest Advices, together with the latest Estimate of the same.

	1787-8.	1788-9.	1789-90.	Estimate. 1790-91.
Civil Charges	8,89,274	10,23,219	8,05,325	8,22,962
Marine D ^o	6,47,813	7,46,800	5,76,834	7,48,265
Military D ^o , including King's Troops	28,79,661	34,22,852	33,58,776	49,11,612
Buildings and Fortifications	2,16,939	3,18,383	2,22,948	2,03,122
Charges collecting the Revenues and Customs	84,822	85,435	1,24,348	1,10,792
Total Charges	47,18,509	55,96,689	50,88,231	67,19,753
Deduct Revenues	11,29,976	13,52,460	14,42,505	22,96,316
Net Charges	35,88,533	42,44,229	36,45,726	45,00,437
at 2s. 6d. per Rupee	448,567	530,528	455,716	562,554

East-India House,
19th May 1791.

(Errors excepted.)

WM WRIGHT,
Auditor of Indian Accounts.

A P P E N D I X, No. 9.

A COMPARISON of the Estimated and Actual Amount of the Revenues of the East-India Company at the Presidency of Bombay, and the Settlements subordinate thereto, under the Heads of Land Revenues, Customs, and Farms or Licences, for the Year 1789-90: And, of the Charges defrayed by the said Company in the said Presidency and Settlements, distinguishing the same respectively under the several Heads of Civil, Marine, Military, Buildings, Fortifications, and collecting the Revenues and Customs.

	Estimated Amount to be received for 1789-90.	Actual Amount received in 1789-90.	Surplus in the Actual Receipts.	Deficiency in the Actual Receipts.
Land Revenues	—	Ruppes 5,86,545	6,58,300	71,755
Customs	—	6,05,082	7,84,205	1,79,123
Farms and Licences	—	In Land Revenues.		
Total Revenues	—	Ruppes 11,91,627	14,42,505	2,50,878

Civil Charges	—	Ruppes 7,90,407	7,43,504	—	46,903
Marine Charges	—	7,13,572	5,76,834	—	1,36,738
Military Charges, including King's Troops	—	31,26,021	31,35,051	9,030	
Buildings and Fortifications	—	1,90,243	2,22,948	32,705	
Charges collecting the Revenues and Customs	—	82,433	1,24,348	41,915	
Total Charges	—	Ruppes 49,2,676	48,02,685	83,650	1,83,641
Net Deficiency of Actual Charges		—	—	99,991	
				1,83,641	
Deduct Revenues	—	11,91,627	14,42,505		
Net Charges	—	Ruppes 37,11,049	33,60,180		
				Net Charges less than estimated	3,50,869

(Errors excepted)

East-India House,
19th May 1791.

WM WRIGHT,
Auditor of Indian Accounts.

A P P E N D I X, No. 10. (a)

An ACCOUNT of the Annual Charges defrayed by the East-India Company, for the Management of their Trade and Commerce in Bengal, Madras, and Bombay, so far as the same can be distinguished from the Civil or other Charges of those Presidencies respectively, for Three Years, according to the latest Advices, together with the latest Estimate of the same.

	1787-8.	1788-9.	1789-90.	per Estimate 1790-91.
B E N G A L.				
Charges at the Presidency and subordinate Factories — — CR ^s .	10,52,350	10,66,856	12,71,694	12,91,074
At 2s. 3d. — £. St ^s	115,014	120,021	143,065	145,245
M A D R A S.				
Charges at the Presidency and Subordinates Pag ^s	25,700	35,310	cannot be distinguished	13,033
At 2s. 3d. — £. St ^s	10,280	14,124	— —	5,213
B O M B A Y.				
Charges at the Presidency and Subordinates R ^s .	24,026	40,328	38,260	61,873
At 2s. d. — £. St ^s	3,003	5,041	4,782	7,734

A P P E N D I X, No. 10. (b)

An ACCOUNT of the Expences of the Residency of Fort Marlborough, and its Dependencies, for Three Years, according to the latest Advices; together with the latest Estimate of the same.

	1786-7.	1787-8.	1788,9.	per Estimate 1789-90.
Civil Charges — — —	149,752	111,948	106,003	92,000
Marine Charges — — —	1,179			
Military Charges — — —	93,414	85,141	103,620	63,300
Buildings and Fortifications — — —	23,349	3,085		
Total Charges, Sp ^h Doll ^s —	267,694	200,174	209,623	155,300
Deduct Revenues, arising from Customs, Farms, and Licences — — —	10,860	13,212	15,060	17,704
Net Charges, Sp ^h Doll ^s —	256,834	186,962	194,563	137,596
At 5s. per Dollar — £. St ^s	64,208	46,740	48,640	34,399

(Errors excepted)

East-India House,
8th April 1791.

WM WRIGHT,

Auditor of Indian Accounts.

A P P E N D I X, — No. 10. (c).

An ACCOUNT of the Expences of the Island of ST. HELENA, and the Factory of CANTON, for Three Years, according to the latest Advices.

					1786-7.	1787-8.	1788-9.
ST. HELENA.							
Civil Charges	—	—	—	£.	6,571	7,700	8,118
Military Charges	—	—	—	—	18,521	18,557	19,102
Fortifications	—	—	—	—	792	1,102	1,241
Total Charges					£. 24,261	27,359	28,461
Deduct Revenues arising from Rents, Fines, and Customs, &c.					— 866	— 1,237	— 1,353
Net Charges					£. 23,395	26,122	27,108

					1787-8.	1788-9.	1789-90.
C A N T O N.							
Factory Charges	—	—	—	Tales	146,715	144,938	119,168
At 6s. 8d. per Tale					£. St ^s 48,928	48,312	39,722

N. B. The Factory Charges at Canton are added to the Goods invoiced to Europe.

East-India House,
8th April 1791.

(Errors excepted)

WM WRIGHT,

Auditor of Indian Accounts.

A B S T R A C T of the Estimate of the Probable Resources and Disbursements

Dr.									
To Balance. Amount remaining in the following Departments, on 30th April 1790.									
CIVIL DEPARTMENT.									
	General	—	—	—	—	—	C. Rs	17,73,471	
	Revenue	—	—	—	—	—		37,69,589	
	Commercial	—	—	—	—	—		13,12,442	
	Marine	—	—	—	—	—		6,012	
								68,61,514	
MILITARY DEPARTMENT								1,03,444	69,6
R E S O U R C E S.									
CIVIL DEPARTMENT.									
GENERAL.									
	Mint Duties	—	—	—	—	—		10,550	
	Post Office Collections	—	—	—	—	—		1,05,000	
	Receipt expected from the Nabob Afoph ul Dowla, Account Saudit Ally's and Rohilla Stipends, and Residencies at Lucknow, and with Scindia							6,92,600	8,08,150
REVENUE.									
	Land Revenues: Estimated on Collections of 1789-90, for Bengal, Bahar, Orissa, and Benares							2,93,59,700	
	Do —	Balances of former Years, expected to be realized				—		7,18,300	
	Salt.	Expected Receipts from the Sale of				—		74,70,300	
	Opium.	Do	—	Do	—	—		19,17,500	
	Customs.	Do Expected Receipts at the Custom Houses at Calcutta and Maungee				—		7,01,600	
								Sicca Rup ^s	4,01,67,400
								Batta, 16 per Cent.	64,26,784
								4,65,94,184	
								4,74,02,334	
MILITARY DEPARTMENT.									
	Army Subsidy from the Nabob Afoph ul Dowlah, for the Troops stationed in his Dominions						—	48,57,400	5,22,5
EXTRAORDINARY RECEIPTS.									
CIVIL DEPARTMENT.									
GENERAL.									
	Expected to be received in Discharge of Debts						—	1,39,911	
	Bonds to be granted for Madras Military Arrears						—	1,00,000	2,39,911
	Expected Receipts on Sale of Imports						—	10,50,000	
	Do for Bills and Certificates on the Court of Directors						—	1,50,000	
	Do for Bills on Remittance Plan, July, 1787						—	25,00,000	
								37,00,000	
								2,27,418	41,6
REVENUE.									
	Expected to be received for Adawlut and Aumilnamah Fees, &c. &c.						—	—	
								—	2,39,2
To Balance for Excess of Expected Disbursements									

bursements of the BENGAL Government, from the 30th April 1790 to the 1st May 1791.

Cr.

By Balance. Amount due to the following Departments, on 30th April 1790.									
CIVIL DEPARTMENT.									
General, including Register of Certificates, &c. in Circulation							1,51,75,069		
Revenue							2,04,728		1,53,79,797
CHARGES IN ARREARS.									
CIVIL DEPARTMENT.									
General							3,88,543		
Revenue							2,35,596		
Commercial							33,231		
							6,57,370		
MILITARY DEPARTMENT.							12,64,900		19,22,270
CHARGES of 1790-91.									
CIVIL DEPARTMENT.									
General. Durbar Charges, Secret Services, Embassies to Native Courts, &c.							10,46,209		
Stipend to the Nabob Saudit Ally							2,10,926		
Nizamut Stipends							23,13,968		
Supreme Court and Law Charges							5,60,000		
Mint and Assay Offices							2,89,830		
Post Office Charges							1,50,000		
Salaries, Establishments, &c. in this Department							19,51,552		65,22,485
Revenue. Established Charges in the Provinces							29,07,037		
Board of Revenue, and Establishments at the Presidency							5,45,493		
Customs							96,971		
Dewanny and Phoufdarry Adawluts							3,77,209		
Sundry small Commissions, Superintendencies, &c. &c.							1,41,796		
Charges on Salt							8,45,260		
Do on Opium							56,233		
							49,69,999		
							7,95,200		57,65,199
Commercial. Board of Trade, and Offices at the Presidency							3,98,473		
Established Charges at the Factories and Aurungs							4,58,250		8,56,723
Marine. Established and contingent Charges							5,16,780		
Dock building at Bankfaul							17,300		5,34,080
									1,36,78,487
MILITARY DEPARTMENT.									
Pay, Allowances, &c of the several Corps							1,35,51,800		
Commission to Field Officers							1,90,000		
Off-reckonings and Donation							3,70,246		
Subsistence and Allowance to King's Troops							3,01,766		
Ordnance Stores and Stationary							4,26,600		
Buildings and Fortifications							9,21,300		
Detachment at Prince of Wales's Island							1,05,400		1,58,67,112
									2,95,45,599
Interest on the Bond and other Debts.									
Interest on Bonded Debt expected to be discharged in 1790-91							14,50,000		
Do — Simple Contract Do — Do							14,50,000		29,00,000
DISBURSEMENTS.									
CIVIL DEPARTMENT.									
General. Bonds expected to be cancelled for Bills on England							23,50,000		
Advances to Commanders of chartered ships							1,00,000		
Purchase of Pulta Ferry							9,280		24,59,280
Fort St. George Presidency.—Estimated Supply							1,00,00,000		
Bills drawn prior to 1st May 1790							19,77,640		
Certificates for military Arrears, to be exchanged for Bonds							1,00,000		1,20,77,640
Bombay Presidency.—Estimated Supply							70,00,000		
Bills drawn prior to 1st May 1790							8,52,946		78,52,946
Fort Marlbro' Residency.—Estimated Supply, including Detachment									4,00,000
Prince of Wales's Island.—Estimated Supply, exclusive of Military									1,00,000
Canton Residency.—Estimated Remittance									20,00,000
St. Helena.—Stores to be provided									10,450
Nabob Asoph ul Dowlah.—Advances to Family of late Shahzada, and Furruckabad Pensions									2,11,000
Revenue. Expences of the Madras Establishment, Pottah Fees, &c.							54,300		
Salt, Advances for the Manufacture of, also for the Purchase of Coast and Balasore Salt							21,85,000		
Opium, Advances for Manufacture of							6,76,122		
							29,15,422		
							4,66,467		33,81,889
Commercial. Advances for the Investment							86,98,000		
Profit and Loss of Import Warehouse							14,200		87,12,200
									4,01,05,405
MILITARY DEPARTMENT,									
Off Reckoning Fund							2,50,000		
Rohilla Donation							1,11,000		3,61,000
									4,04,66,405
									8,73,14,071
(Errors excepted)									
W M WRIGHT,									
Auditor of Indian Accounts.									
C. R.									
8,73,14,071									

A P P E N D

ABSTRACT Estimate of the Probable Resources and Disbursements of

D.

To Balance remaining in the several Departments on the 30th April 1790	—	—	—	—	Pag ^a 12,08,748
To EXPECTED RECEIPTS 1st May 1790 to 30th April 1791.					
REVENUE DEPARTMENT.					
Revenues of the Presidency and Subordinates	—	—	—	—	24,85,867
To Extraordinary Receipts.					
Sale of Import Goods	—	—	—	—	63,250
Sale of Stores	—	—	—	—	69,649
Amount of Certificates to Commanders and Officers of Europe Ships	—	—	—	—	15,023
Treasure taken from the Consignments to China	—	—	—	—	1,75,000
					3,22,922
His Highness the Nabob.					
Kifts received in May, June, and July	—	—	—	—	1,28,395
Grain delivered into Store at Out Garrisons	—	—	—	—	60,000
Amount expected to be collected on the Assignment of the Countries in the Carnatic	—	—	—	—	11,00,000
					12,88,395
Rajah of Tanjore.					
Kifts received in May, June, and July	—	—	—	—	23,456
Estimated Net Collections of Tanjore Country	—	—	—	—	5,00,000
					5,23,456
Nizam.					
Amount expected to be received from him for expences of Detachment with him	—	—	—	—	1,18,224
Bonds—New Loan at 10 per Cent. Amount received	—	—	—	—	31,646
BENGAL PRESIDENCY.					
Bills drawn 1st May to 15th September 1790	—	—	—	—	6,98,001
Interest on Bonded Debt drawn for	—	—	—	—	1,53,426
Bills by Lieut Col. Cockerell, for Expences of his Detachment	—	—	—	—	3,74,138
Peishcush to the Nizam, Payment agreed to by Bengal Government	—	—	—	—	1,91,780
					14,17,345
					37,01,988
To Balance for expected Deficiency of Probable Resources	—	—	—	—	73,96,603
					9,24,259
					Pagodas — 83,20,862

East India House,
8th April 1791.

ments of the MADRAS Government, from 30th April 1790 to 1st May 1791.

	C.										Pag ^s
748	CHARGES IN ARREAR.										
	Civil Department.										
	General	—	—	—	—	—	—	20,358			
	Revenue	—	—	—	—	—	—	1,11,336			
	Military Department	—	—	—	—	—	—		1,31,694		
									2,22,943	3,54,637	
867	CHARGES 1790-1.										
	Civil Department.										
	General Expende of the Establishments of the Prefidency and Sub-										
	ordinates	—	—	—	—	—	—	2,59,170			
	Commercial	—	—	—	—	—	—	13,033			
	Revenue	—	—	—	—	—	—	2,11,773			
	Military Department.								4,83,976		
	Pay and Allowances to the Company's Troops on this Establishment										32,65,092
	Advances on Account His Majesty's Troops										5,21,630
	Advances in the Department of Military Storekeeper										2,04,000
	Expected Disbursements by Commissary of Grain and Provisions										12,89,219
	Army Extraordinaries										2,00,000
	Committee of Works, Secret Service, Stationary, &c ^s .										55,800
									55,35,741	60,19,717	
	EXTRAORDINARY DISBURSEMENTS.										
	Investment to Europe										98,726
	Supplies to other Prefidencies										3,600
	Amount Interest already due and accruing on Bond Debt										—
	Expende in Steward's Department, also cleaning Black Town										—
	Private Creditors of his Highness the Nabob due to them										—
	D ^o — of the Rajah of Tanjore										—
	Peishcush of the Circars, due and accruing										—
	Bengal Prefidency, Expende of Lieut. Cockerell's Detachment										—
									1,02,326		
									275,532		
									10,500		
									7,78,423		
									71,369		
									3,34,220		
									3,74,138	19,46,508	
988											
603											
259											
862											
	Pagodas										83,20,862

(Errors excepted.)

WM. WRIGHT,
Auditor of Indian Accounts.

ABSTRACT of the Estimate of the Probable Resources and Disbursements

D^r.

To Balance for the Amount remaining in the different Departments and Offices on 30th April 1790.										
At the Presidency	—	—	—	—	—	—	10,49,209			
Subordinates	—	—	—	—	—	—	3,04,764			
BILLS receivable	—	—	—	—	—	—	13,53,973			
							2,20,000			15,73,973
To R E S O U R C E S.										
REVENUE DEPARTMENT.										
Revenues	—	—	—	—	—	—	6,19,079			
Customs	—	—	—	—	—	—	6,68,238			
									12,87,317	
MARINE DEPARTMENT. Collections for Tonnage, Light House, Hire of Docks, &c.							—		19,999	
MILITARY DEPARTMENT.									13,07,316	
Subsidy from the Mharattas for the Detachment on Service with them							4,14,000			
D ^o — from the Rajah of Travancore, for D ^o on Service in his Dominions							5,75,000			
									9,89,000	22,96,316
To EXTRAORDINARY RECEIPTS.										
CIVIL.										
For Sale of Stores							43,632			
For Certificates to Commanders and Officers of Europe Ships							40,000			
Confignments of Treasure from Europe							4,50,000			
									5,33,632	
REVENUE.										
Balances of Land Revenues expected to be recovered							2,15,556			
D ^o in the Department of the Customs, &c.							3,15,949			
									5,31,505	
									10,65,137	
MILITARY.										
For Sales of Stores							—		15,000	
MARINE.										
Balance due on Hire of Docks, expected to be recovered							15,323			
D ^o — on Stores sold							92,192			
For Sale of Stores							1,07,515			
							52,000			
COMMERCIAL.										
For Sale of Imports							11,66,800		1,59,515	
D ^o of Exports and Stores							49,000			
									12,15,800	
Supplies required from Bengal							—			24,55,452
										46,56,512
									Rupees	1,09,82,253

East-India House,
19th May 1791.

ements of the BOMBAY Government, from 30th April 1790, to 1st May 1791.

C.

By Balance for Arrears and Debts due in the different Departments on 30th April 1790, expected to be discharged in the Year.

DEBTS.	Due on Bills of Exchange accepted, not paid	—	—	—	92,000		
	Due to the Church and Charity School	—	—	—	4,000		
	Due at Anjengo to Sundries	—	—	—	12,099	1,08,099	
ARREARS.	Civil	—	—	—	2,34,684		
	Military	—	—	—	4,59,358		
	Marine	—	—	—	74,379		
	Revenue	—	—	—	13,400		
	Commercial	—	—	—	2,704		
BOND DEBT.	The Amount expected to be received in Payment of Warehouse Sales.	—	—	—	—	7,84,525	
						5,00,000	13,92,624

C H A R G E S O F 1790-1.

CIVIL	—	—	—	—	—	8,22,962	
MILITARY.	Ordinary Charges	—	—	—	26,32,984	45,32,984	
	Army Extraordinaries, and Detachment in the Field	—	—	—	19,00,000		
MARINE	—	—	—	—	—	7,48,265	
REVENUE	—	—	—	—	—	1,10,792	
COMMERCIAL	—	—	—	—	—	61,873	
						62,76,876	
BUILDINGS and FORTIFICATIONS	—	—	—	—	—	2,03,122	64,79,998

EXTRAORDINARY DISBURSEMENTS.

CIVIL.	Advances to Commander in Chief of His Majesty's Ships, for Bills on England	—	—	—	—	40,000	
MILITARY.	Subsistence to His Majesty's Troops	—	—	—	2,50,000		
	Gratuity D ^o and Stores supplied	—	—	—	1,04,628		
	Table Money to His Majesty's Squadron	—	—	—	24,000		
COMMERCIAL.	Charter Party Advances to Ships, &c.	—	—	—	—	3,78,628	
						40,500	4,59,128
INVESTMENTS.	1790-1, for Europe	—	—	—	6,60,503		
	China	—	—	—	90,000		
					7,50,503		
	1791-2, for Europe	—	—	—	3,00,000		
	China	—	—	—	4,50,000		
					7,50,000	15,00,503	

SUPPLIES to other PRESIDENCIES.

BENGAL	—	—	—	—	—	50,000	
FORT ST. GEORGE	—	—	—	—	—	1,00,000	
						1,50,000	
ASSETS remaining—	Amount necessary to have at the Presidency and Subordinates, in Specie and Bills of	—	—	—	—		16,50,503
Exchange	—	—	—	—	—		10,00,000
						Rupees —	1,09,82,253

(Errors excepted.)

Wm. WRIGHT,
Auditor of Indian Accounts.

A GENERAL ABSTRACT of the Estimates of the Probable Resources and Disbursements of the Presidency of Fort St. George and the District of Madras for the Year 1790 and the 1st April 1790 and the 1st April 1791.

D.

To Balance remaining in the several Departments and Offices on 30th April 1790.										Current Rupees.	
At Fort William	—	—	—	—	—	—	—	—	—	69,64,958	
Fort St. George	—	—	—	—	—	—	—	—	—	51,37,180	
Bombay	—	—	—	—	—	—	—	—	—	18,25,808	
										1,39,27,946	
RESOURCES.											
CIVIL DEPARTMENT.											
General.—Fort William	—	—	—	—	—	—	—	—	—	8,08,150	
Revenue.—Fort William	—	—	—	—	—	—	—	—	—	4,65,94,184	
Fort St. George	—	—	—	—	—	—	—	—	—	1,05,64,935	
Bombay	—	—	—	—	—	—	—	—	—	14,93,288	
										5,86,52,407	
Marine.—Bombay	—	—	—	—	—	—	—	—	—	23,199	
										5,94,83,756	
MILITARY DEPARTMENT.											
Fort William	—	—	—	—	—	—	—	—	—	48,57,400	
Fort St. George	—	—	—	—	—	—	—	—	—	82,02,819	
Bombay	—	—	—	—	—	—	—	—	—	11,47,240	
										1,42,07,459	
										7,36,91,215	
EXTRAORDINARY RECEIPTS.											
CIVIL DEPARTMENT.											
General and Commercial.—Fort William	—	—	—	—	—	—	—	—	—	39,39,911	
Fort St. George	—	—	—	—	—	—	—	—	—	15,06,914	
Bombay	—	—	—	—	—	—	—	—	—	20,29,339	
										74,76,164	
Revenue.—Fort William	—	—	—	—	—	—	—	—	—	2,27,418	
Bombay	—	—	—	—	—	—	—	—	—	6,16,546	
										8,43,964	
Marine.—Bombay	—	—	—	—	—	—	—	—	—	1,85,037	
										85,05,165	
MILITARY DEPARTMENT.											
Bombay	—	—	—	—	—	—	—	—	—	15,000	
										17,400	
										85,22,565	
Supplies expected from other Prefidencies.											
At Fort St. George	—	—	—	—	—	—	—	—	—	14,17,345	
Bombay	—	—	—	—	—	—	—	—	—	46,56,512	
										60,23,716	
										54,01,554	
										1,14,25,270	
To Balance for Excess of expected Disbursements.											
Fort William	—	—	—	—	—	—	—	—	—	2,39,22,050	
Fort St. George	—	—	—	—	—	—	—	—	—	39,28,101	
										2,78,50,151	
										Current Rupees	13,54,17,147

of the Presidencies of FORT WILLIAM, FORT ST. GEORGE, and BOMBAY, between the 30th Day of the 1st Day of May 1791.

By Balance due to fundry Officers in the different Departments, on 30th April 1790.										C.		Current Rupees.	
At Fort William Bombay										Bbay. Rs	1,08,099	1,53,79,797 1,25,395	1,55,05,192
CHARGES IN ARREAR.													
CIVIL DEPARTMENT.													
General.—Fort William													
Fort St. George										Pagodas	20,358	3,88,543	
Bombay										Bbay. Rs	2,34,684	86,521 2,72,233	
Revenue.—Fort William												7,47,297	
Fort St. George										Pagodas	1,11,336	2,35,596	
Bombay										Bbay. Rs	13,400	4,73,178 15,544	
Commercial.—Fort William												7,24,318	
Bombay										Bbay. Rs	2,704	33,231 3,137	
Marine.—Bombay										Bombay Rs	74,379	36,368 86,279	
MILITARY DEPARTMENT.													
Fort William													
Fort St. George										Pagodas	2,22,943	12,64,900	
Bombay										Bbay Rs	4,59,358	9,47,508 5,32,856	
CHARGES OF 1790-1.													
CIVIL DEPARTMENT.													
General.—Fort William													
Fort St. George										Pagodas	2,59,170	65,22,485	
Bombay										Bbay. Rs	8,22,962	11,01,472 9,54,636	
Revenue.—Fort William												85,78,593	
Fort St. George										Pagodas	2,11,773	57,65,199	
Bombay										Bbay. Rs	1,10,792	9,00,035 1,28,518	
Commercial.—Fort William												67,93,752	
Fort St. George										Pagodas	13,033	8,56,723	
Bombay										Bbay. Rs	61,873	55,390 71,772	
Marine.—Fort William												9,83,885	
Bombay										Bbay. Rs	7,48,265	5,16,780 8,67,988	
MILITARY DEPARTMENT.													
Fort William													
Fort St. George										Pagodas	49,73,111	13,84,768	
Bombay										Bbay. Rs	45,32,984	1,48,40,412 2,11,35,722 52,58,262	
Buildings and Fortifications.—Fort William												1,77,40,998	
Fort St. George										Pagodas	41,000	10,44,000	
Bombay										Bbay Rs	2,03,122	1,74,250 2,35,622	
EXTRAORDINARY DISBURSEMENTS.													
CIVIL DEPARTMENT.													
General.—Fort William													
Fort St. George										Pagodas	11,35,824	56,70,280	
Bombay										Bbay. Rs	5,40,000	48,27,252 6,26,400	
Revenue.—Fort William												1,11,23,932	
Fort St. George										Pagodas	3,34,220	33,81,889	
Commercial.—Fort William												48,02,324	
Bombay										Bbay. Rs	40,500	14,200 46,980	
MILITARY DEPARTMENT.													
Fort William												61,180	
Fort St. George										Pagodas	8,95,768		
Bombay										Bbay. Rs	3,78,628	3,61,000 38,07,014 4,39,208	
Investments.—Fort William												46,07,222	
Fort St. George										Pagodas	98,726	86,98,000	
Bombay										Bbay. Rs	9,60,503	4,19,585 11,14,184	
Supplies to other Presidencies.—Fort William												1,02,31,769	
Fort St. George										Pagodas	3,600	2,23,41,036	
Bombay										Bbay. Rs	6,90,000	15,300 8,00,400	
Affets estimated necessary to be remaining at Bombay at Clofe of Year												2,31,56,736	
										Bbay. Rs	10,00,000	5,39,83,163 11,60,000	
										Current Rupees		13,54,17,147	

THE FACTS OF THE CASE

1. The first fact is that the defendant is a person of good character and high standing in the community. He is a man of integrity and honesty, and his conduct has always been above reproach. He is a man of great ability and energy, and he has achieved many successes in his career. He is a man of great courage and determination, and he is always ready to stand up for what is right. He is a man of great kindness and compassion, and he is always ready to help those in need. He is a man of great faith and devotion, and he is always ready to serve God and his country. He is a man of great honor and respect, and he is always ready to defend his principles. He is a man of great love and affection, and he is always ready to love and cherish those who are dear to him. He is a man of great wisdom and understanding, and he is always ready to listen to the advice of others. He is a man of great strength and resilience, and he is always ready to overcome any obstacle. He is a man of great beauty and grace, and he is always ready to inspire others. He is a man of great power and influence, and he is always ready to lead others. He is a man of great glory and fame, and he is always ready to share his success with others. He is a man of great honor and respect, and he is always ready to defend his principles. He is a man of great love and affection, and he is always ready to love and cherish those who are dear to him. He is a man of great wisdom and understanding, and he is always ready to listen to the advice of others. He is a man of great strength and resilience, and he is always ready to overcome any obstacle. He is a man of great beauty and grace, and he is always ready to inspire others. He is a man of great power and influence, and he is always ready to lead others. He is a man of great glory and fame, and he is always ready to share his success with others.

THE FACTS OF THE CASE

A P P E N D I X, No. 15.

An ACCOUNT of the Amount received at the several Presidencies of Fort WILLIAM, FORT ST. GEORGE, and BOMBAY, for Sales of Import Goods and Stores, and for Certificates on the Court of Directors, within the last Three Years respectively, according to the latest Advices, together with the latest Estimate of the same.

SALES of IMPORT GOODS and STORES.				1787-8.	1788-9.	1789-90.	per Estimate, 1790-91.
Bengal	—	—	CR ^s	8,18,945	12,89,548	10,73,259	10,50,000
Madras	—	—	—	5,91,948	4,64,058	3,23,684	3,39,146
Bombay	—	—	—	10,77,162	11,01,532	9,56,132	14,81,821
				24,88,055	28,55,138	23,53,075	28,70,967
Average of 3 Years — — — CR ^s				25,65,422			

CERTIFICATES.				1787-8.	1788-9.	1789-90.	per Estimate, 1790-91.
Bengal	—	—	CR ^s	5,06,891	6,068	1,68,052	1,50,000
Madras	—	—	—	1,65,580	69,143	93,555	63,843
Bombay	—	—	—	53,934	8,074	24,716	46,400
				7,26,405	83,285	2,86,323	2,60,243
Average of 3 Years — — — CR ^s				3,65,337			

N. B. Pagodas converted into CR^s, at 425 per $\frac{0}{100}$
Bombay Rupees, at 116 CR^s per $\frac{0}{100}$.

East India House,
19th May 1791.

(Errors excepted.)

WM WRIGHT,
Auditor of Indian Accounts.

A P P E N D I X, No. 16.

AMOUNT of the Bond and other Debts owing by the East-India Company, at their several Presidencies in the East-Indies, according to the latest Advices, the Rates of Interest which such Debts respectively carry, and the Annual Amount of such Interest.

BENGAL, 30th April 1790.				Principal.	Interest.
Bonded Debt.	Amount on which Interest hath ceased			36,102	2,061
	Amount, bearing Interest at 8 p ^r Cent.			1,85,80,984	8,75,851
		CR ^s		1,86,17,086	8,77,912
Total Principal and Interest				—	CR ^s 1,94,94,998
Certificates, outstanding	—	—	—	1,48,91,255	
Interest computed to this date	—	—	—	9,08,489	
Add,				1,57,99,714	
Certificates ordered to be discharged, but not demanded				1,48,867	1,59,48,581
Due on Account Deposits	—	—	—	—	3,71,149
Amount undrawn of the Subscriptions to the Remittance Plans of September 1785, and July 1787	—	—	—	—	60,509
Due on Account the Rohilla Donation	—	—	—	—	3,01,684
Arrears; viz.					
	Civil	—	—	2,54,488	
	Marine	—	—	51,804	
	Military	—	—	24,42,750	
	Revenue	—	—	7,08,991	
	Commercial	—	—	2,95,976	
					37,54,009
Total Bengal				—	— CR ^s 3,99,30,930
At MADRAS, 30th April 1790.					
Bonded Debt, at 8 p ^r Cent.	—		Pagodas	17,44,243	1,39,539
Deposits, at D ^o	—	—	—	12,000	121
D ^o , at 6 p ^r Cent.	—	—	—	33,895	375
				17,90,138	1,40,035
Total Principal and Interest				—	19,30,173
Due on Account of Deposits of Dutch Prize Money	—			6,459	
D ^o — D ^o — of the Mayor's Court, &c.	—	—	—	4,462	
D ^o — D ^o — in the Revenue Department	—	—	—	40,221	
					51,142
Arrears; viz.					
	Civil	—	—	9,263	
	Revenue	—	—	1,11,337	
	Commercial	—	—	7,083	
	Military	—	—	2,89,864	
					4,17,547
Due for Ground taken at Hog Hill, St. Thomé, &c. &c.	—	—	—	—	2,12,000
Due to the private Creditors of the Nabob of Arcot, on his making good his stipulated Payments, on Account of which, at this Period, he was in Arrears upwards of 15 Lacs of Pagodas	—	—	—	—	7,78,423
Due to the private Creditors of the Rajah of Tanjore	—	—	—	—	71,369
Due to the Nizam for Peishcush for the Circars	—	—	—	—	1,42,440
Total at Madras				—	36,03,094
At 425 CR ^s p ^r $\frac{1}{10}$ Pagodas				—	— CR ^s 1,53,15,150
Carried forward				—	— CR ^s 5,52,46,080

A P P E N D I X, No. 16, continued.

Brought forward	—	—	—	CR ^s	5,52,46,080
B O M B A Y, 30th April 1790]					
Bonded Debt—at $9\frac{1}{8}$ p ^r Cent., Interest included, Rupees	1,09,73,533				
Due on Account Deposits	2,30,194				
Due for Bills of Exchange	92,000				
Arrears; viz.					
Civil	2,86,006				
Marine	1,69,281				
Military	6,62,147				
	11,17,434				
Amount of Claims for Contingent Expences of the Southern Army in 1783, estimated at	5,00,000				
Rupees	1,29,13,161	a. 116	CR ^s p ^r $\frac{0}{100}$		1,49,79,267
B E N C O O L E N.					
Paper Currency outstanding 26th March 1790—					
Sp ^b Dollars	78,734				
Deduct, in the Cash Keeper's Hands	52,203				
	26,531				
Bond Debt, 26 March	80,335				
Deposits, 31 January 1790	14,071				
Due to the Residents at Subordinates, and for Customs, &c. &c. 31st January 1790	19,466				
Spanish Dollars	1,40,403				
a.	243	CR ^s p ^r $\frac{0}{100}$	—	—	3,41,179
Total Debts in India	—	—	—	CR ^s	7,05,66,526
From this should be deducted the Amount subscribed of the Bonded Debts since the 30th April 1790, for which Bills have been drawn on the Court of Directors, the same making Part of the Debts owing by the Company in England on the 1st of March 1791					
					17,81,449
				CR ^s	6,87,85,077

East India House,
4th May 1791.

(Errors excepted.)
WM WRIGHT,
Auditor of Indian Accounts.

A P P E N D I X, No. 16, continued.

ANNUAL AMOUNT OF INTEREST ON DEBTS.

				Interest per Annum.	
B E N G A L.					
On Bonded Debt, outstanding 30th April 1790	—	—	CR ^s	1,85,80,984	
On Certificates, — D ^o — D ^o — *				1,48,91,255	
				3,34,72,239	a. 8 p ^r Cent. CR ^s 26,77,779
M A D R A S.					
On Bonded Debt	—	Pagodas	17,44,243		
On Deposits	—	—	12,000		
				Pagodas	17,56,243
				— or CR ^s	74,64,033
On D ^o	—	Pagodas 33,895	—	1,44,054	a. 8 p ^r Cent. 597,123
					a. 6 p ^r Cent. 8,643
				76,08,087	6,05,766
B O M B A Y.					
On Bonded Debt	—	Rupees	1,09,73,533		
				—	1,27,29,298
					a. 9 ¹ / ₈ p ^r Cent. 11,61,548
F O R T M A R L B R O'.					
On Paper Currency and Bonds	—	Sp ^b Doll ^r	1,06,886		
				—	2,59,733
					a. 10 p ^r Cent. 25,973
				CR ^s	5,40,69,357
Total Annual Interest	—	—	—	—	CR ^s 44,71,066

East India House,
8th April 1791.

(Errors excepted)

W M W R I G H T,
Auditor of Indian Accounts.

* The Certificates issued after the 1st December 1789, otherwise than for the then existing Engagements, were, by the Resolutions of the Governor General in Council, of 18th November 1789, to bear 6 per Cent. Interest only; the Amount issued under the foregoing Restriction cannot be ascertained. The Interest here inserted is, however, overcharged.

A P P E N D I X, No. 17.

An ACCOUNT of the Amount of Debts subscribed in INDIA, between the 30th Day of April 1789, and the 30th Day of April 1790, agreeable to the Orders of the 15th of September 1785 and the 31st July 1787.

At B E N G A L	— — — — —	CR ^s	19,20,497
M A D R A S	— — — — —	Pagodas 1,29,521 a. 425 CR ^s per Cent.	5,50,464
B O M B A Y	— — — — —	Rupees 12,80,769 a. 116 CR ^s per Cent.	14,85,692
F O R T M A R L B R O'	— — — — —	Dollars 14,274 a. 243 CR ^s per Cent.	34,686
		Total CR ^s	39,91,339

East India House,
8th April 1791.

(Errors excepted.)

M M W R I G H T,
Auditor of Indian Accounts.

Dr.

A B S T R A C T A C C O U N T of Receipts and Disbursements of the B

To Balance. The Amount remaining due in the following Departments, on 30th April 1789.

CIVIL DEPARTMENT.

General	—	—	—	—	—	—	—	63,79,774
Revenue	—	—	—	—	—	—	—	28,03,569
Commercial	—	—	—	—	—	—	—	13,59,946
Marine	—	—	—	—	—	—	—	14,633

MILITARY DEPARTMENT

1,05,57,922
1,40,820

1,06,98,7

R E S O U R C E S.

CIVIL DEPARTMENT.

GENERAL.	Mint Duties	—	—	—	—	—	—	16,217
	Post-Office Collections	—	—	—	—	—	—	1,04,339
	Nabob Asoph ul Dowla, received for the Stipends to Saudit Ally, and the Rohillas; also, Expende of Residencies at Lucknow, and with Scindia	—	—	—	—	—	—	6,92,693

8,13,249

REVENUE.

Land Revenues of Bengal, Bahar, and Orissa, for the present Year	—	—	—	—	—	—	—	2,55,13,583
Ditto — of D ^o — for former Years	—	—	—	—	—	—	—	9,66,989
Ditto — of Benares — for the present Year	—	—	—	—	—	—	—	36,24,823
Ditto — of D ^o — for former Years	—	—	—	—	—	—	—	3,94,241
Salt, Sale of	—	—	—	—	—	—	—	81,84,935
Opium, D ^o	—	—	—	—	—	—	—	20,15,318
Customs	—	—	—	—	—	—	—	6,91,243
Add, Khas, Talook Gunges	—	—	—	—	—	—	—	92,617

7,83,860

Batta, 16 per Cent.

4,14,83,749
66,37,400

4,81,21,149

MILITARY DEPARTMENT.

Army Subsidy received from the Vizier

48,57,308

5,37,91,7

EXTRAORDINARY RECEIPTS.

CIVIL DEPARTMENT.

GENERAL.	Balances recovered, &c. &c.	—	—	—	—	—	—	1,04,851
	Draughts on Europe.	—	—	—	—	—	—	—
	Bills on Remittance Plan, 31st July 1787	—	—	—	—	—	—	19,20,497
	Certificates to Commanders and Officers	—	—	—	—	—	—	1,68,052
	Imports from Europe, Sale of	—	—	—	—	—	—	10,59,255
	Sale of Medicines, damaged Stationary, &c.	—	—	—	—	—	—	14,403
	Governor General—received for Sale of Presents	—	—	—	—	—	—	10,73,658
	Supplies from other Prefidencies	—	—	—	—	—	—	25,963
	Bills returned from Bombay	—	—	—	—	—	—	91,280
	For Bonds granted for Arrears of the other Prefidencies	—	—	—	—	—	—	9,09,544
	Gain on Remittances	—	—	—	—	—	—	33,60,304
	Received from the Nabob Vizier, on Account of his Balance, and for sundry Disbursements	—	—	—	—	—	—	16,671
		—	—	—	—	—	—	6,72,869
REVENUE.	Land Revenue, Receipt of, not included in the Jumma	—	—	—	—	—	—	1,19,021
	Fees, Tuckavy, Gain by Exchange, &c.	—	—	—	—	—	—	3,58,235
	Amount included in Charges for an Adjustment	—	—	—	—	—	—	68,775
	Salt. Calary Rents, Confiscations, &c.	—	—	—	—	—	—	5,46,030
	Opium. Compensation from Contractor, Balance, &c.	—	—	—	—	—	—	80,961
		—	—	—	—	—	—	35,038

83,43,689

Batta, 16 per Cent.

Sa R^s6,62,029
1,05,925

7,67,954

Commercial. For Amount returned by Contractors

2,19,869

Gains at the Factories

37,170

2,57,039

Marine. For Sale of Vessels

19,752

For the Pension Fund

24,789

44,541

MILITARY DEPARTMENT. For Sale of Garrison Stores

94,13,223

29,625

94,42,8

To Balance. For Amount due in the following Departments on 30th April 1790.

CIVIL DEPARTMENT.

General	—	—	—	—	—	—	—	—
Revenue	—	—	—	—	—	—	—	—

1,51,75,069

204,728

Deduct. Amount remaining in the following Departments on 30th April 1790.

CIVIL DEPARTMENT.

General	—	—	—	—	—	—	—	17,73,472
Revenue	—	—	—	—	—	—	—	37,69,589
Commercial	—	—	—	—	—	—	—	13,12,442
Marine	—	—	—	—	—	—	—	6,012

68,61,515

1,03,444

69,64,959

C. R^s

84,13,

8,23,48,

By Balance. The Amount due to the following Departments, on 30th April 1789.

CIVIL DEPARTMENT.

General. Certificates	—	—	—	—	—	—	1,62,13,340	
Deposites	—	—	—	—	—	—	1,33,013	
Revenue	—	—	—	—	—	—	—	1,63,46,353
Commercial	—	—	—	—	—	—	—	1,51,850
Marine	—	—	—	—	—	—	—	2,430
								1,453

CHARGES IN ARREAR.

CIVIL DEPARTMENT.

General. Civil Paymaster	—	—	—	—	—	3,43,967		
Nizamut Stipends	—	—	—	—	—	2,47,815		
Revenue	—	—	—	—	—	—	5,91,782	
Commercial	—	—	—	—	—	—	6,47,539	
							32,975	

MILITARY DEPARTMENT.

Paymasters of the Army	—	—	—	—	—	—	6,88,483	
Fortifications and Buildings	—	—	—	—	—	—	405,183	

CHARGES 1789-90.

CIVIL DEPARTMENT.

General. Durbar Charges, Secret Services, and Embassies to Native Courts	—	—	—	—	—	10,71,633		
Stipend to the Nabob Saudit Ally	—	—	—	—	—	2,10,926		
Nizamut Stipends	—	—	—	—	—	21,19,919		
Supreme Court and Law Charges	—	—	—	—	—	541,184		
Mint and Assay Offices	—	—	—	—	—	45,316		
Post-Office Charges	—	—	—	—	—	1,48,140		
Salaries, Establishments, &c. in this Department	—	—	—	—	—	17,28,267		
Revenue. Established Charges in the Provinces	—	—	—	—	—	28,93,410		
Board of Revenue, and established Charges at the Presidency	—	—	—	—	—	4,62,615		
Customs	—	—	—	—	—	1,04,659		
Dewanny and Phousdarry Adawlut	—	—	—	—	—	3,09,329		
Sundry small Commissions, Superintendencies, &c.	—	—	—	—	—	1,66,473		
Charges on Salt	—	—	—	—	—	9,58,316		
Do Opium	—	—	—	—	—	56,019		

Batta, 16 per Cent.

Commercial. Board of Trade, and Offices at the Presidency	—	—	—	—	—	4,54,536		
Established Charges at the Factories and Aurungs	—	—	—	—	—	3,50,528		
Marine. Established and Contingent Charges	—	—	—	—	—	—	805,064	
							5,36,131	

MILITARY DEPARTMENT.

Pay and Allowances of the several Corps	—	—	—	—	—	—	1,14,00,399	
Commission to Field Officers	—	—	—	—	—	—	4,910	
Army Extraordinaries, Donation, &c. &c.	—	—	—	—	—	—	41,486	
Subsistence and Allowance to His Majesty's Troops	—	—	—	—	—	—	6,44,409	
Ordnance Stores and Stationary	—	—	—	—	—	—	4,19,719	
Detachment at Prince of Wales's Island	—	—	—	—	—	—	1,29,808	

Buildings and Fortifications. Civil Department	—	—	—	—	—	—	79,083	
Military Do	—	—	—	—	—	—	9,91,444	

DISBURSEMENTS EXTRAORDINARY.

CIVIL DEPARTMENT.

General. Bonds cancelled	—	—	—	—	—	16,16,038		
Interest on Bond and Simple Contract Debts	—	—	—	—	—	21,84,459		
Payments on Account Mayor's Court Deposits	—	—	—	—	—	10,270		
Sundry Advances to Church Committee, Mr. Lacam, &c. Vackeel to Nizam	—	—	—	—	—	88,693		
Charges incurred by Dutch Commissaries in 1784	—	—	—	—	—	3,851		
Advances to Commanders of chartered Ships	—	—	—	—	1,03,133			
A Bill drawn by Court of Directors	—	—	—	—	480			

Fort St. George Presidency. Bills drawn for Peishcush	—	—	—	—	6,48,000			
Do — Coast Investment	—	—	—	—	5,40,192			
Do — and Treasure supplied for King's Troops	—	—	—	—	46,36,040			
Advance for Supply of Rice	—	—	—	—	4,85,550			
Military Arrear, Certificates transferred for Bonds	—	—	—	—	1,85,855			
Bonds transferred	—	—	—	—	5,27,775			
Sundry Charges on Goods, Treasure, &c.	—	—	—	—	12,390			

Bombay Presidency. Bills remitted from Lucknow and Benares	—	—	—	—	49,33,027			
Bills drawn	—	—	—	—	3,04,529			
Supply of Rice	—	—	—	—	59,005			
Military Arrear, Certificates transferred for Bonds	—	—	—	—	2,54,207			
Bonds transferred	—	—	—	—	24,29,348			
Interest and Loss on Remittances	—	—	—	—	3,14,042			
Advance to a Cruiser	—	—	—	—	8,468			

Fort Marlbro' Residency. Supplies by Bills, Advances, &c.	—	—	—	—	—	83,02,626		
Prince of Wales's Island. Supplies, exclusive of Military Detachment	—	—	—	—	—	3,58,015		
Canton Residency. Amount Engagements for Payments there	—	—	—	—	—	81,427		
Bills drawn by Supracargoes	—	—	—	—	18,00,000			
					3,11,009			

St. Helena. Stores supplied	—	—	—	—	—	21,11,009		
						10,451		

Nabob Afoph ul Dowla. Advances to Shah Zadah, Furruckabad Pensions, &c.	—	—	—	—	—	—	1,78,99,330	
Profit and Loss. Loss in Mint, on Remittances, &c.	—	—	—	—	—	—	2,16,719	
							61,044	

Disbursements Extraordinary, Civil Department General, carried forward

Carried forward

4,55,28,838

ABSTRACT ACCOUNT of Receipts and Disbursements of

To Balance of Cash remaining in the following Departments on 30th April 1789.

East India House,
4th May 1791.

nts of the MADRAS Government, from 1st May 1789 to 30th April 1790.

C.

By Charges.

CIVIL.

Disbursed for Salary, Allowances, &c. including Arrears
D^o by Steward

2,73,688
3,845

2,77,533

MILITARY.

Pay and Allowances to the Company's Troops, Garrisons, &c.
Military and Garrison Stores
Grain and Provisions
Secret Services
Purveyors Charges at Mafulipatam
Cleaning Fort and Black Town

24,05,061
2,72,723
1,68,049
7,825
3,443
2,777

28,59,878

BUILDINGS and FORTIFICATIONS.

Advances to the Committee of Works
Fortification Repairs
Fortification at Tiagar
Cantonments at Walaujabad

67,825
10,463
2,252
1,080

81,620

REVENUE.

Peishcush to the Nizam
Gratuity to Field Officers

2,77,114
11,249

2,88,363

35,07,394

By EXTRA DISBURSEMENTS.

CIVIL.

Paid the private Creditors of his Highness the Nabob
Paid on Account of Claims of the Nabob's Cavalry Officers
Paid Interest on Bond Debt and Deposites
Paid Advances for Charter-Party Allowance
Paid on Account of Deposites of Mayor's Court

2,26,966
1,37,161
1,13,902
4,909
33,966

5,16,904

MILITARY.

His Majesty's Troops
Purchase of Horses, and Prison Batta

5,25,230
9,732

5,34,962

COMMERCIAL.

Investment, Advances for

3,10,480

13,62,346

By Balance

12,83,044

23,16,830

61,52,784

Pagodas

61,52,784

Errors excepted.

W^m WRIGHT,

Auditor of Indian Accounts.

A P P E N D I X

ABSTRACT ACCOUNT of the Receipts and Disbursements of the 1st May 1791

D.

To BALANCE for the Amount of Cash remaining in the different Departments and Offices, on the 30th April 1789; viz.

At the Presidency	—	—	Rupees	2,03,206	
Subordinates	—	—	—	5,33,430	
				<u>7,36,636</u>	
Bills of Exchange	—	—	—	6,24,074	13,60,710

To RESOURCES.

REVENUE DEPARTMENT.

Revenues	—	—	6,58,300	
Customs	—	—	<u>7,66,810</u>	14,25,110

MARINE DEPARTMENT.

Account Tonnage, Hire of Docks, &c.				17,395
				<u>14,42,505</u>

TO EXTRAORDINARY RECEIPTS.

CIVIL.

Sale of Stores	—	—	17,346	
Certificates to Officers of Europe Ships	—	—	21,307	
Recovery of Debts and Interest	—	—	<u>14,292</u>	
				52,945

MILITARY.

Sale of Stores	—	—	1,04,093	
Stoppages by the Paymaster	—	—	84,210	
Recovery of Debts	—	—	<u>6,000</u>	
				1,94,303

MARINE.

Sale of Stores	—	—	1,53,897	
Stoppages	—	—	<u>1,266</u>	
				1,55,163

REVENUE.

Sale of Batta	—	—	—	8,913
---------------	---	---	---	-------

COMMERCIAL.

Sale of Imports	—	—	5,48,916	
D ^o — Exports or Stores	—	—	<u>22,594</u>	
				5,71,510
				9,82,834
Supplies from Bengal	—	—	—	47,77,797
Advances for Bills on Benares	—	—	—	<u>50,000</u>
				72,53,136

Rupees 86,13,846

of the BOMBAY Government, between the 30th April 1789 and the
ay 1790.

Cr.

BY CHARGES IN ARREAR.

Civil	—	—	—	—	Rupees	61,821
Military	—	—	—	—	—	2,23,725
						<u>2,85,546</u>

CHARGES OF 1789-90.

Civil	—	—	—	—	7,43,504	
Military	—	—	—	—	27,99,415	
Marine	—	—	—	—	5,76,834	
Revenue	—	—	—	—	1,24,348	
Commercial	—	—	—	—	38,260	
					<u>42,82,361</u>	
Buildings and Fortifications	—	—	—	—	2,22,948	47,90,855
						<u>47,90,855</u>

BY DISBURSEMENTS.

ARREARS OF DEBTS.

CIVIL.					
Balance due to Paymasters, &c.	—				1,23,946
MILITARY.					
D° — D° — D°	—				3,22,376
COMMERCIAL.					
Due to Warehouse Keepers, &c.	—				119
					<u>4,46,441</u>

EXTRAORDINARY DISBURSEMENTS.

CIVIL.					
Bond Debt and Interest paid	—				72,309
Deposits — D°	—				38,116
Bills of Exchange D°	—				44,059
Charter Party Allowance to					
Europe Ships — —					46,907
Bills from the Commodore of					
His Majesty's Ships sent to					30,203
Europe — —					
					<u>2,31,594</u>
MILITARY.					
His Majesty's Troops	—				3,35,636
					<u>5,67,230</u>
COMMERCIAL.					
Advances for Europe Investment					
1789-90					6,73,768
D° — D° 1790-91					2,01,500
D° — China D°					84,264
					<u>9,59,532</u>

SUPPLIES to other Presidencies.

Bengal	—	—	—	44,915	
Fort St. George	—	—	—	86,000	
				<u>1,30,915</u>	
					<u>10,90,447</u>
					<u>21,04,118</u>
					<u>68,94,973</u>
By Balance	—	—	—		17,18,873
				Rupees	<u>86,13,846</u>

(Errors excepted.)

WM. WRIGHT,
Auditor of Indian Accounts.

A P P E N D I X, No. 22.

STATEMENT of the estimated and actual Amount of the Revenues and Charges of the East-India Company, at their several Settlements in India, as they have been stated from the Accounts laid before Parliament in the Years 1788, 1789, 1790, and 1791; valuing the Current Rupee at 2s. the Pagoda at 8s. and the Bombay Rupee at 16 per Cent. better than the Current Rupee.

REVENUES.	1788.	1789.		1790.		1791.	
	Estimated for 1787-8.	Actual 1787-8.	Estimated 1788-9.	Actual 1788-9.	Estimated 1789-90.	Actual 1789-90.	Estimated for 1790-91.
Bengal - - -	5,064,890	5,182,711 *	5,182,711	5,619,994	5,609,397	5,620,656	5,223,942
Madras - - -	1,309,216	† 997,280	1,358,453	† 1,213,229	† 1,213,229	1,255,808	1,766,376
Bombay - - -	136,485	131,026	136,200	§ 138,228	138,228	167,319	266,373
Total Revenues £.	6,510,591	6,311,017	6,677,364	6,971,451	6,960,854	7,043,783	7,256,691
CHARGES.							
Bengal - - -	3,066,240	3,046,776 *	3,046,776	3,183,250	3,162,627	3,120,149	3,183,221
Madras - - -	1,271,114	1,247,281	1,310,487	1,302,037	† 1,302,037	1,739,015	2,548,575
Bombay - - -	423,544	440,841	586,405	§ 568,710	568,710	557,110	788,424
Bencoolen and Prince of Wales's Island -	60,000	Estd. 60,000	60,000	Estd. 65,000	65,000	43,944	50,000
Total Charges £.	4,820,898	4,794,898	5,003,668	5,118,997	5,098,374	5,460,218	6,570,220
Nett Revenues £.	1,689,693	1,516,119	1,673,696	1,852,454	1,862,480	1,583,565	686,471
Interest on the Debts as computed for each Year	535,334	535,334	480,702	480,702	438,426	438,426	447,106
Import Sales and Certificates - - -	1,154,359	980,785	1,192,994	1,371,752	1,424,054	1,145,139	239,365
	315,063	321,446	321,446	295,361	362,257	263,940	313,121
Nett Surplus £.	1,469,422	1,302,231	1,514,440	1,667,113	1,786,311	1,409,079	552,486
From the estimated Nett Surplus, in 1787-8 and 1788-9 Mr. Dundas deducted for Increase of Charges on different Accounts, and for the Abolition of Customs -	332,328	— —	230,000	— —	— —	— —	— —
Nett Surplus £.	1,137,094	1,302,231	1,284,440	1,667,113	1,786,311	1,409,079	552,486

No Estimate having been received from Bengal when the Accounts were this Year laid before Parliament, the actual Receipts and Charges of the preceding Year, as then stated, were taken as the expected Amount in 1788-9. By the Estimate, which afterwards arrived, the Revenues were stated at £5,440,148, and the Charges at £2,945,792.

The Charges of collecting the Revenues at Madras not having been received when these Accounts were laid before Parliament, only the Amount of Nett Collections of Land Revenues is included in these actual Accounts.

And as no Estimate was received from that Presidency for 1789-90, the actual Account of Receipts and Charges for 1789-90 was taken as the Estimate for 1789-90.

The Account of actual Receipts and Charges at Bombay not having been received for 1788-9, the Estimate for 1789-90 was taken as the probable Amount in that Year.

The Expences of collecting the Revenues at Madras, are not included in these Accounts of Charges.

No. 23.

STATEMENT of the Balance of Quick Stock, exhibiting an Account of the East-India Company's Affairs in respect to their Debts and Assets, as they stood at the Precedencies of FORT WILLIAM, FORT ST. GEORGE, and BOMBAY, and at the Residency of FORT MARLBOROUGH, on the 30th of April 1789, and the 30th of April 1790, distinguishing each Year.

[illegible]